

LITTLE FIRS DAY NURSERY

England & Wales · Charity number 1026262

Details

Other names	WESTHAVEN PRE SCHOOL PLAYGROUP, WESTHAVEN KIDS CLUB
Status	Registered
Legal form	Other
Registered	1993-09-22
Register	View on the Charity Commission register

Contact

Address	Little Firs Day Nursery Radipole Lane Weymouth DT4 0QF
Phone	01305782727

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: Provides childcare for 0 - 11 year old children. Open for 50 weeks per year on a 7.30 - 6.00 basis

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Children/young People

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£734,675	£654,547	£424,040	25
2024-08-31	£655,350	£652,795	£343,912	25
2023-08-31	£577,464	£579,464	£341,357	26
2022-08-31	£586,044	£530,787	£343,357	26
2021-08-31	£477,362	£515,378	-	-
2020-08-31	£537,731	£537,415	£326,116	28

Trustees

Name	Role	Appointed
Caroline Larder	Chair	2004-01-01
Kayleigh Axten		2024-01-01
Michele Lund		2024-01-01
Natasha Reed		2024-01-01
PATRICIA GOODRICK		2012-06-15
Samantha Hutchinson		2009-11-16
Sylwia Kersley		2016-12-06
WENDY PARKER		2016-02-03

LITTLE FIRS DAY NURSERY

England & Wales - Charity number 1026262

Accounts



Little Firs Day Nursery

Trustees Report

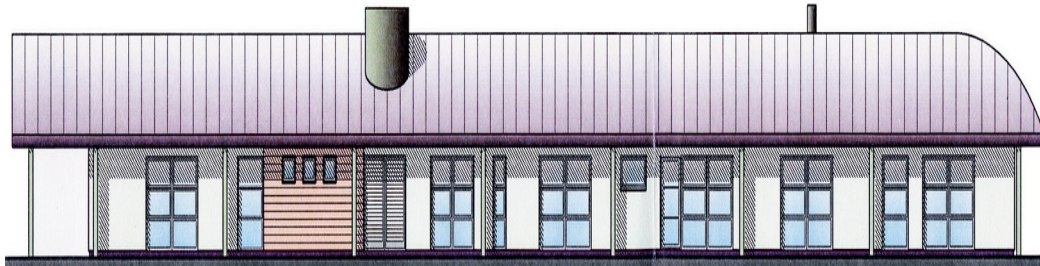
Year ended: 31st August 2025

Charity No. 1026262



Report of the trustees for the year ended 31st August 2025

The trustees present their annual report of the charity for the year ended 31st August 2025.



Introduction

Westhaven Preschool opened in 1979, and Kids Club (Wrap Around Care) opened in 2000. The Nursery moved into new accommodation within Westham Children's Centre situated in the grounds of Conifers Primary School in January 2009 and renamed itself Little Firs Day Nursery. This was an exciting opportunity to work in partnership with Weymouth and Portland Sure-Start, Action for Children and Conifers Primary School. Unfortunately, Sure Start and Action for Children are no longer involved with Weymouth & Portland Children Centres due to Government Funding, but we still work in partnership with Dorset County Council and Conifers Primary School.

The nursery is an accessible purpose built building with five classrooms; two preschool classrooms, two birth to three rooms, the other classroom is used for small group work, lunchroom for Preschool, and wrap around care. There is also a kitchen that provides healthy cooked food for the children and two offices and a staff room.

MISSION STATEMENT

Our Mission Statement is to provide a happy stimulating environment where children become engrossed in their play, thrive, and grow and develop their talents, whilst developing into independent and confident children that can meet their full potential.

ETHOS

Children are at the heart of our Ethos as we believe children learn best when they enjoy what they are doing, feel secure, calm, happy and self-assured. Staff have high expectations for the children and enthuse and motivate them to explore and develop their learning. All children are included in all activities, and we aim to provide effective learning opportunities for all children using well planned experiences both indoors and outdoors that link to all seven areas of learning.

We put Inclusion at the heart of our practice and procedures and believe that being inclusive means that we are doing the best for everyone. We promote British Values-Democracy, Rule of Law, Individual Liberty, Mutual Respect and Tolerance of those with different faiths and beliefs-these are embedded into our diverse curriculum and teaching, this ensures that the children learn acceptance and respect for all cultures, faiths, and lifestyles.

AIMS

Our Aim is to provide high quality care and education through a range of challenging, educational play experiences both indoors and outdoors that are relevant to each individual child, whilst working closely with parents and carers to promote and enhance the children's learning. From this the children learn about respecting others, cooperation and sharing and learn about being true to themselves and respecting the rights of others.

OBJECTIVES.

Our objectives are that children develop a positive attitude towards health and wellbeing and to promote positive behaviour and respect of others. To ensure this we make the most of the children's abilities and talents whilst supporting them to be confident, independent children that are school ready.



We are registered for a maximum of 77 children to attend at any time for children aged 9 months to 5 years and wrap around care for 5-11 years. Opening times are Monday to Friday 07.30 until 18.00, for approximately fifty weeks of the year; we close on Bank Holidays and Christmas.

We take the Government's Early Years Free Entitlement-both the 15 hours and 30-hours, Early Years Pupil Premium, Childcare Vouchers and the Government Tax Free Childcare.

INCLUSION.

Little Firs Day Nursery is a Rights Respecting Setting, and our children come from wide and varied backgrounds, beliefs and cultures and some have English as an additional language.

Little Firs Day Nursery is a NDNA SEND Champion and we put inclusion at the heart of our practice and procedures and believe that being inclusive means that we are doing the best for everyone. We celebrate diversity and develop a sense of community and belonging and have a high expectation of every child, as this is vital for their future.

Little Firs promotes British Values, and these are embedded into our diverse curriculum and teaching practice and ensures that the children learn acceptance and respect for all cultures, faiths and lifestyles and we treat all the children fairly showing no anti-discriminatory and anti-bias practice or stereotypical practice. This is not achieved by treating the children the same, but by treating them as individuals, in order that their own personal needs are met.

The Nursery employs 25 qualified practitioners, and 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

25 Staff.				
Role:	Qualification.	Number of Staff	Working towards a qualification	Level of qualification
Manager	BA Degree & Early Years Teacher (EYT)	1		
Assistant Manager	BA Degree & Early Years Teacher (EYT)	1		
(SENCO)	Level 3	1		
Heads of Room	Level 3	2		
Deputy Heads of Room	Level 3	3		
Practitioners	Level 3	9		
Practitioners	Level 2	4	2	Level 3
Apprentice		2	2	Level 2
Cooks		2		

All staff are First Aid Trained.



A review of our achievements and Performance.

The nursery invests heavily in staff CPD, and this helps the staff have the knowledge to understand child development and introduce new practices and procedures into the nursery and improve the outcomes for the children and the staff.

Staff are reflective practitioners and have implemented changes including changing the rooms around to encourage free flow and implement more child-initiated activities that follow the children's interests.

From attending training, we implemented into practice Funky Fingers, Incredible Beginnings, Maths Champion, Block Play, Story-Making, Healthy Movers and Storycise.

Funky Fingers stimulates all the crucial developmental stages needed for pencil control.

Incredible Beginnings supports the children well-being and positive behaviour. Maths Champion has improved the outcomes in Maths and supports Characteristics of Effective Learning and the staff to provide challenging maths activities.

Block play has supported their maths skills, problem solving and spatial awareness especially the girls.

Story-making has supported literacy, creativity, imaginative skills and PSED, as well as Characteristics of Effective Learning.

Healthy Movers and Storycise has improved the children's physical development especially gross and fine motor skills as well as their sitting skills, concentration span, listening and attention

Little Firs Day Nursery
Annual Report and Unaudited Financial Statements
for the financial year ended 31 August 2025

Little Firs Day Nursery

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Little Firs Day Nursery

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Wendy Parker
Michele Lund
Sylwia Kersley
Natasha Reed
Kayleigh Axten
Caroline Larder

Independent Examiner

A Hunter & Co
61 St. Thomas Street,
Weymouth
DT4 8EQ
GB

Little Firs Day Nursery TRUSTEES' REPORT

for the financial year ended 31 August 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Little Firs Day Nursery present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

The Charity provides childcare for 0-11 year old children.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £428,848 (2024 - £349,970) and liabilities of £4,808 (2024 - £6,058). The net assets of the charity have increased by £80,128.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Little Firs Day Nursery subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 14 May 2026 and signed on its behalf by:

Wendy Parker
Trustee

Michele Lund
Trustee

Little Firs Day Nursery
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 August 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 14 May 2026 and signed on its behalf by:

Wendy Parker
Trustee

Michele Lund
Trustee

Little Firs Day Nursery

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LITTLE FIRS DAY NURSERY

We have examined the financial statements of the charity for the financial year ended 31 August 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Alison Hunter
A HUNTER & CO
61 St. Thomas Street,
Weymouth
DT4 8EQ
GB

Date: 14 May 2026

Little Firs Day Nursery
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income					
Charitable activities					
■ Grants from governments and other co-funders	4.1	725,243	725,243	648,970	648,970
Other income	4.2	9,432	9,432	4,703	4,703
Total income		734,675	734,675	653,673	653,673
Expenditure					
Other expenditure	5.1	654,547	654,547	651,118	651,118
Net income/(expenditure)		80,128	80,128	2,555	2,555
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		80,128	80,128	2,555	2,555
Reconciliation of funds:					
Total funds beginning of the year	12	343,912	343,912	341,357	341,357
Total funds at the end of the year		424,040	424,040	343,912	343,912

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Little Firs Day Nursery
BALANCE SHEET
as at 31 August 2025

		2025	2024
	Notes	£	£
Current Assets			
Cash at bank and in hand		428,848	349,970
Creditors: Amounts falling due within one year	9	(4,808)	(6,058)
Net Current Assets		424,040	343,912
Total Assets less Current Liabilities		424,040	343,912
Funds			
General fund (unrestricted)		424,040	343,912
Total funds	12	424,040	343,912

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 14 May 2026 and signed on its behalf by

Wendy Parker
Trustee

Michele Lund
Trustee

Little Firs Day Nursery

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. GENERAL INFORMATION

Little Firs Day Nursery is a charity incorporated in England. The registered office of the charity is Little Firs Day Nursery, Radipole Lane, Weymouth, Dorset, DT4 0QF which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Little Firs Day Nursery

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. INCOME

4.1 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	725,243	-	725,243	648,970

4.2 OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Other income	9,432	-	9,432	4,703

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
5.2 OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Other expenditure	652,197	-	2,350	654,547	651,118

6. ANALYSIS OF SUPPORT COSTS

	2025	2024
	£	£
Support	2,350	-

7. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Bank interest	9,432	3,435

Little Firs Day Nursery
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2025	2024
	£	£
Wages and salaries	572,655	569,040

9. CREDITORS

Amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	1,058	2,744
Taxation and social security costs (Note 10)	53	54
Accruals and deferred income	3,697	3,260
	4,808	6,058

10. TAXATION AND SOCIAL SECURITY

	2025	2024
	£	£
Creditors:		
PAYE / NI	53	54

11. RESERVES

	2025	2024
	£	£
At the beginning of the year	343,912	341,357
Surplus for the financial year	80,128	2,555
At the end of the year	424,040	343,912

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Total Funds
	£	£
At 1 September 2023	341,357	341,357
Movement during the financial year	2,555	2,555
At 31 August 2024	343,912	343,912
Movement during the financial year	80,128	80,128
At 31 August 2025	424,040	424,040

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2024	Income	Expenditure	Transfers between funds	Balance 31 August 2025
	£	£	£	£	£
Unrestricted funds					
Unrestricted General	343,912	734,675	654,547	-	424,040
Total funds	343,912	734,675	654,547	-	424,040

Little Firs Day Nursery
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

12.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	£	£	£
Unrestricted general funds	427,790	(3,750)	424,040
	<u>427,790</u>	<u>(3,750)</u>	<u>424,040</u>

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

LITTLE FIRS DAY NURSERY

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

Little Firs Day Nursery**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 August 2025

	2025 £	2024 £
Income	725,243	651,915
Cost of generating funds		
Consumable tools	25,321	17,641
	25,321	17,641
Gross surplus	699,922	634,274
Expenses		
Wages and salaries	572,655	569,040
Staff training	1,260	-
Rates	5,522	7,763
Insurance	2,420	2,913
Light and heat	6,545	5,576
Cleaning	8,803	11,279
Repairs and maintenance	13,523	25,606
Printing, postage and stationery	38	3
Advertising	425	-
Telephone	2,760	2,427
Computer costs	1,219	-
Accountancy	2,350	(750)
Bank charges	-	535
General expenses	6,902	5,727
Subscriptions	4,804	5,035
	629,226	635,154
Miscellaneous income		
Bank interest	9,432	3,435
Net surplus	80,128	2,555



Little Firs Day Nursery

Trustees Report

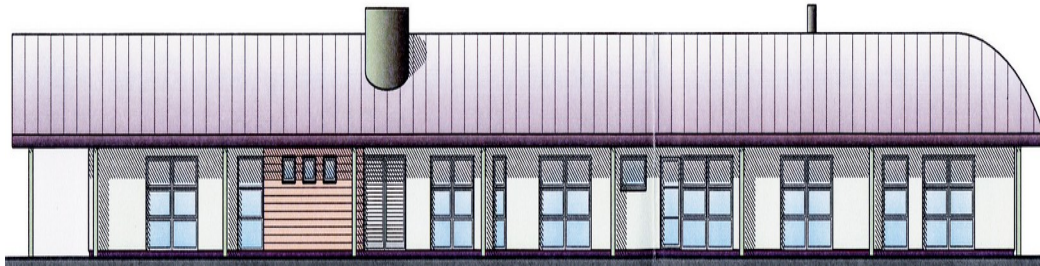
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Charity No. 1026262



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We put Inclusion at the heart of our practice and procedures and believe that being inclusive means that we are doing the best for everyone. We promote British Values-Democracy, Rule of Law, Individual Liberty, Mutual Respect and Tolerance of those with different faiths and beliefs-these are embedded into our diverse curriculum and teaching, this ensures that the children learn acceptance and respect for all cultures, faiths, and lifestyles.

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Assistant Manager	BA Degree & Early Years Teacher (EYT)	1		
(SENCO)	Level 3	1		
Heads of Room	Level 3	2		
Deputy Heads of Room	Level 3	3		
Practitioners	Level 3	9		
Practitioners	Level 2	4	2	Level 3
Apprentice		2	2	Level 2
Cooks		2		

All staff are First Aid Trained.



A review of our achievements and Performance.

The nursery invests heavily in staff CPD, and this helps the staff have the knowledge to understand child development and introduce new practices and procedures into the nursery and improve the outcomes for the children and the staff.

Staff are reflective practitioners and have implemented changes including changing the rooms around to encourage free flow and implement more child-initiated activities that follow the children's interests.

From attending training, we implemented into practice Funky Fingers, Incredible Beginnings, Maths Champion, Block Play, Story-Making, Healthy Movers and Storycise.

Funky Fingers stimulates all the crucial developmental stages needed for pencil control.

Incredible Beginnings supports the children well-being and positive behaviour. Maths Champion has improved the outcomes in Maths and supports Characteristics of Effective Learning and the staff to provide challenging maths activities.

Block play has supported their maths skills, problem solving and spatial awareness especially the girls.

Story-making has supported literacy, creativity, imaginative skills and PSED, as well as Characteristics of Effective Learning.

Healthy Movers and Storycise has improved the children's physical development especially gross and fine motor skills as well as their sitting skills, concentration span, listening and attention

LITTLE FIRS DAY NURSERY

England & Wales - Charity number 1026262

Accounts



Little Firs Day Nursery

Trustees Report

Year ended: 31st August 2024

Charity No. 1026262



Report of the trustees for the year ended 31st August 2024

The trustees present their annual report of the charity for the year ended 31st August 2024.



Introduction

Westhaven Preschool opened in 1979 and Kids Club (Out of School Club) opened in 2000. The Nursery moved into new accommodation within Westham Children Centre situated in the grounds of Conifers Primary School in January 2009 and renamed itself to Little Firs Day Nursery. This was an exciting opportunity to work in partnership with Weymouth and Portland Sure-Start, Action for Children and continue our working partnership with Conifers Primary School. These successful partnerships have enhanced smooth transition into school and enabled us to support our families.

The nursery is an accessible purpose built building with four classrooms; two joined preschool rooms and two birth to three rooms, as well as a kitchen that provides healthy cooked food for the children. There is a balance of adult-led and freely chosen or child-initiated activities, delivered through indoor and outdoor play.



Little Firs Day Nursery is a Rights Respecting Setting.

We are registered for a maximum of 77 children to attend at any time and to provide care and education for children age 0-11 years. Opening times are Monday to Friday 07.30 until 18.00, for approximately fifty weeks of the year; one of these weeks is used for staff training days- There are currently 117 children aged 0-five years and 40 children 5-11 years attending our Kids Club.

We are registered to take the Government's Early Years Free Entitlement (EYFE) including two-year funding, three- and four-years funding both the 15 hours and 30-hour funding, Early Years Pupil Premium, Childcare Vouchers and the Government Tax Free Childcare.

The children come from wide and varied backgrounds; within this number are children with English as an additional language (EAL) including Arabic, German, Hungarian, Polish, and Portuguese.

Our children with additional needs include children with sensory impairment, speech and language delay and children with SEN Support. Mrs Chegwidden is our highly qualified Special Educational Need Coordinator (SENCO) and is super-numeral and supports the children with additional needs and liaises with professionals working with these children to enhance their progress. Furthermore, the SENCO assists the child's keyperson to support the children's additional needs and follow their Person-Centred Plans (PCP).

The SENCO follows the SALT's language programmes and works with the child's keyperson and their parents to ensure an integrated approach. Four other staff have qualifications in special needs and some staff have received training in PEIC-D which is used to support the children to develop their non-verbal communication skills. The nursery promotes sign language and has signs of the week to enhance the children's language development.

Little Firs Day Nursery has gained the National Day Nursery Association (NDNA) Special Educational Need and Disability Champion Setting 2019.



The Nursery employs 23 qualified practitioners and 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

Staffing

The Nursery employs 28 qualified practitioners of which 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

25 Staff.				
Role:	Qualification.	Number of Staff	Working towards a qualification	Level of qualification
Manager	BA Degree & Early Years Teacher (EYT)	1		
Assistant Manager	BA Degree & Early Years Teacher (EYT)	1		
(SENCO)	Level 3	1		
Heads of Room	Level 3	2		
Deputy Heads of Room	Level 3	2		
Practitioners	Level 3	11		
Practitioners	Level 2	3	1	Level 3
Apprentice		2	1	Level 2
Cooks		2		

All childcare practitioners are First Aid trained.



MISSION STATEMENT

Our Mission Statement is to provide a happy stimulating environment where children become engrossed in their play, thrive, and grow and develop their talents, whilst developing into independent and confident children that can meet their full potential.

ETHOS

Children are at the heart of our Ethos as we believe children learn best when they enjoy what they are doing, feel secure, calm, happy and self-assured.

Staff have high expectations for the children and enthuse and motivate them to explore and develop their learning. All children are included in all activities, and we aim to provide effective learning opportunities for all children using well planned experiences both indoors and outdoors that link to all seven areas of learning. To achieve this, we work in partnership with the parents and carers.

We put Inclusion at the heart of our practice and procedures and believe that being inclusive means that we are doing the best for everyone.

We promote British Values-Democracy, Rule of Law, Individual Liberty, and Mutual Tolerance-these are embedded into our diverse curriculum and teaching practice. This ensures that the children learn acceptance and respect for all cultures, faiths, and lifestyles.

AIMS

Our Aim is to provide high quality care and education through a range of challenging, educational play experiences both indoors and outdoors that are relevant to each individual child, whilst working closely with our parents and carers to promote and enhance the children's learning. From this the children learn about respecting others, cooperation and sharing and learn about being true to themselves and respecting the rights of others.

OBJECTIVES.

Our objectives are that children develop a positive attitude towards health and wellbeing and to promote positive behaviour and respect of others. To ensure this we make the most of the children's abilities and talents whilst supporting them to be confident, independent children that are school ready.



A review of our achievements and performance

The nursery invests heavily in staff CPD and this helps the staff have the knowledge to understand child development and introduces new practices and procedures into the nursery and improves the outcomes for the children and the staff.

Staff are reflective practitioners and have implemented changes including changing the rooms around to encourage free flow and implemented more child-initiated activities that follow children's interests. Other changes have been changes to the Baseline Assessments and Transition Reports.

From attending training, we implemented into practice Funky Fingers, Incredible Beginnings, Making Maths REAL, Planning in the Moment, Raising Achievements in Literacy (REAL), Story-Making, ELKLAN and WellComm.

(REAL)-The Raising Early Achievements in Literacy which has improved the outcomes in literacy and language skills.

Story-making has supported literacy, creativity, imaginative skills and PSED, as well as Characteristics of Effective Learning.

Making Maths REAL has improved the outcomes in Maths and supports Characteristics of Effective Learning.

Funky Fingers stimulates all the crucial developmental stages needed for pencil control.

The Nursery also monitors and evaluates the children's learning, development and progress through Base-Line Assessments, Progress Reports, Person Centred Plans, Education Health Care Plans, Transition Reports and WellComm.

To ensure the children get the best possible start we employ two EYT's who mentor and train staff and implement changes to teaching practices which improves the outcomes for the children. We also achieve this by our SENCO being super-numeral and using the Derbyshire Language Scheme, ELKLAN Training and resources and WellComm Toolkit to support and improve the children's language skills.

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
Little Firs Day Nursery

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 August 2024

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Little Firs Day Nursery

Report of the Trustees for the Year Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026262

Principal address

Little Firs Day Nursery
Radipole Lane
Weymouth
Dorset
DT4 0QF

Trustees

Ms P Goodrick
Ms J Chegwiddden (resigned 14.12.23)
Ms C Quine (resigned 14.12.23)
Ms W Parker
Ms L Johnstone (resigned 14.12.23)
Ms S Hutchinson
Ms W Jones (resigned 14.12.23)
Ms S Kerseley
Ms K Ward (resigned 14.12.23)
Mrs C Larder (appointed 14.12.23)
Ms N Reed (appointed 14.12.23)
Ms M Lund (appointed 14.12.23)
Mrs K Axten (appointed 14.12.23)

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 30 April 2025 and signed on its behalf by:

Ms W Parker - Trustee

Independent examiner's report to the trustees of Little Firs Day Nursery

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

30 April 2025

Statement of Financial Activities
for the Year Ended 31 August 2024

		31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	650,237	573,268
Other trading activities	3	1,678	2,748
Investment income	4	3,435	1,448
Total		<u>655,350</u>	<u>577,464</u>
EXPENDITURE ON			
Raising funds	5	652,795	579,464
NET INCOME/(EXPENDITURE)		2,555	(2,000)
RECONCILIATION OF FUNDS			
Total funds brought forward		341,357	343,357
TOTAL FUNDS CARRIED FORWARD		<u>343,912</u>	<u>341,357</u>

Little Firs Day Nursery

Balance Sheet
31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		349,970	348,069
CREDITORS			
Amounts falling due within one year	10	(6,058)	(6,712)
NET CURRENT ASSETS		<u>343,912</u>	<u>341,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		343,912	341,357
NET ASSETS		<u>343,912</u>	<u>341,357</u>
FUNDS	12		
Unrestricted funds		<u>343,912</u>	<u>341,357</u>
TOTAL FUNDS		<u>343,912</u>	<u>341,357</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2025 and were signed on its behalf by:

P Goodrick - Trustee

The notes form part of these financial statements

Little Firs Day Nursery

Cash Flow Statement
for the Year Ended 31 August 2024

	Notes	31.8.24 £	31.8.23 £
Cash flows from operating activities			
Cash generated from operations	1	(1,630)	(2,597)
Net cash used in operating activities		(1,630)	(2,597)
Cash flows from investing activities			
Interest received		3,435	1,448
Net cash provided by investing activities		3,435	1,448
Change in cash and cash equivalents in the reporting period		1,805	(1,149)
Cash and cash equivalents at the beginning of the reporting period	2	345,421	346,570
Cash and cash equivalents at the end of the reporting period	2	347,226	345,421

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 August 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.24 £	31.8.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	2,555	(2,000)
Adjustments for:		
Interest received	(3,435)	(1,448)
(Decrease)/increase in creditors	(750)	851
Net cash used in operations	<u>(1,630)</u>	<u>(2,597)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.8.24 £	31.8.23 £
Cash in hand	50	50
Notice deposits (less than 3 months)	349,920	348,019
Overdrafts included in bank loans and overdrafts falling due within one year	(2,744)	(2,648)
Total cash and cash equivalents	<u>347,226</u>	<u>345,421</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23 £	Cash flow £	At 31.8.24 £
Net cash			
Cash at bank and in hand	348,069	1,901	349,970
Bank overdraft	(2,648)	(96)	(2,744)
	<u>345,421</u>	<u>1,805</u>	<u>347,226</u>
Total	<u>345,421</u>	<u>1,805</u>	<u>347,226</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. DONATIONS AND LEGACIES

	31.8.24	31.8.23
	£	£
Grants	354,602	261,665
Admissions	294,367	311,603
Miscellaneous Income	1,268	-
	<u>650,237</u>	<u>573,268</u>

Grants received, included in the above, are as follows:

	31.8.24	31.8.23
	£	£
Other grants	<u>354,602</u>	<u>261,665</u>

3. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	<u>1,678</u>	<u>2,748</u>

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>3,435</u>	<u>1,448</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.24	31.8.23
	£	£
Support costs	<u>652,795</u>	<u>579,464</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>647,434</u>	<u>6,111</u>	<u>(750)</u>	<u>652,795</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

8. STAFF COSTS

	31.8.24 £	31.8.23 £
Wages and salaries	<u>569,040</u>	<u>496,814</u>
	<u>569,040</u>	<u>496,814</u>

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

31.8.24	31.8.23
<u> </u>	<u> </u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	573,268
Other trading activities	2,748
Investment income	<u>1,448</u>
Total	<u>577,464</u>
 EXPENDITURE ON	
Raising funds	<u>579,464</u>
 NET INCOME/(EXPENDITURE)	 (2,000)

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	343,357
TOTAL FUNDS CARRIED FORWARD	341,357

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Bank loans and overdrafts (see note 11)	2,744	2,648
Taxation and social security	54	54
Other creditors	3,260	4,010
	6,058	6,712

11. LOANS

An analysis of the maturity of loans is given below:

	31.8.24 £	31.8.23 £
Amounts falling due within one year on demand:		
Bank overdrafts	2,744	2,648

12. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	341,357	2,555	343,912
TOTAL FUNDS	341,357	2,555	343,912

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	655,350	(652,795)	2,555
TOTAL FUNDS	<u>655,350</u>	<u>(652,795)</u>	<u>2,555</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	343,357	(2,000)	341,357
TOTAL FUNDS	<u>343,357</u>	<u>(2,000)</u>	<u>341,357</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	577,464	(579,464)	(2,000)
TOTAL FUNDS	<u>577,464</u>	<u>(579,464)</u>	<u>(2,000)</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	343,357	555	343,912
TOTAL FUNDS	<u>343,357</u>	<u>555</u>	<u>343,912</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,232,814	(1,232,259)	555
TOTAL FUNDS	<u>1,232,814</u>	<u>(1,232,259)</u>	<u>555</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	354,602	261,665
Admissions	294,367	311,603
Miscellaneous Income	1,268	-
	650,237	573,268
Other trading activities		
Fundraising events	1,678	2,748
Investment income		
Deposit account interest	3,435	1,448
Total incoming resources	655,350	577,464
EXPENDITURE		
Support costs		
Management		
Wages	569,040	496,814
Rates and water	7,763	1,899
Insurance	2,913	2,281
Light and heat	-	6,850
Telephone	2,427	1,744
Postage and stationery	3	9
Sundries	5,429	2,364
Cleaning	11,279	12,132
Repairs	25,606	3,062
Consumables	17,641	17,043
Expensed equipment	-	25,761
Subscriptions	5,035	4,658
Other	298	138
Staff costs	-	3,117
	647,434	577,872
Finance		
Light and heat	5,576	-
Bank charges	535	792
	6,111	792

This page does not form part of the statutory financial statements

Little Firs Day Nursery

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
Finance		
Governance costs		
Accountancy and legal fees	(750)	800
Total resources expended	652,795	579,464
Net income/(expenditure)	2,555	(2,000)

This page does not form part of the statutory financial statements

Signed By

WENDY CAROLE PARKER

Date Signed	2025-04-30 10:46:16
Email	Wendy@littlefirs.co.uk
Printed Name	Wendy Carole Parker
IP Address	2a00:23a8:4ca0:cc01:9df8:494d:b351:af0
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/135.0.0.0 Safari/537.36 Edg/135.0.0.0
Name of signatory	Wendy Parker

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
Little Firs Day Nursery

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

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for the Year Ended 31 August 2024

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Little Firs Day Nursery

Report of the Trustees for the Year Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026262

Principal address

Little Firs Day Nursery
Radipole Lane
Weymouth
Dorset
DT4 0QF

Trustees

Ms P Goodrick
Ms J Chegwidden (resigned 14.12.23)
Ms C Quine (resigned 14.12.23)
Ms W Parker
Ms L Johnstone (resigned 14.12.23)
Ms S Hutchinson
Ms W Jones (resigned 14.12.23)
Ms S Kerseley
Ms K Ward (resigned 14.12.23)
Mrs C Larder (appointed 14.12.23)
Ms N Reed (appointed 14.12.23)
Ms M Lund (appointed 14.12.23)
Mrs K Axten (appointed 14.12.23)

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 30 April 2025 and signed on its behalf by:

Ms W Parker - Trustee

Independent examiner's report to the trustees of Little Firs Day Nursery

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

30 April 2025

Little Firs Day Nursery

Statement of Financial Activities
for the Year Ended 31 August 2024

		31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	650,237	573,268
Other trading activities	3	1,678	2,748
Investment income	4	3,435	1,448
Total		<u>655,350</u>	<u>577,464</u>
EXPENDITURE ON			
Raising funds	5	652,795	579,464
NET INCOME/(EXPENDITURE)		2,555	(2,000)
RECONCILIATION OF FUNDS			
Total funds brought forward		341,357	343,357
TOTAL FUNDS CARRIED FORWARD		<u>343,912</u>	<u>341,357</u>

The notes form part of these financial statements

Little Firs Day Nursery

Balance Sheet
31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		349,970	348,069
CREDITORS			
Amounts falling due within one year	10	(6,058)	(6,712)
NET CURRENT ASSETS		<u>343,912</u>	<u>341,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		343,912	341,357
NET ASSETS		<u>343,912</u>	<u>341,357</u>
FUNDS	12		
Unrestricted funds		<u>343,912</u>	<u>341,357</u>
TOTAL FUNDS		<u>343,912</u>	<u>341,357</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2025 and were signed on its behalf by:

P Goodrick - Trustee

The notes form part of these financial statements

Little Firs Day Nursery

Cash Flow Statement
for the Year Ended 31 August 2024

	Notes	31.8.24 £	31.8.23 £
Cash flows from operating activities			
Cash generated from operations	1	(1,630)	(2,597)
Net cash used in operating activities		<u>(1,630)</u>	<u>(2,597)</u>
Cash flows from investing activities			
Interest received		<u>3,435</u>	<u>1,448</u>
Net cash provided by investing activities		<u>3,435</u>	<u>1,448</u>
Change in cash and cash equivalents in the reporting period		<u>1,805</u>	<u>(1,149)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>345,421</u>	<u>346,570</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>347,226</u></u>	<u><u>345,421</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 August 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.24 £	31.8.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	2,555	(2,000)
Adjustments for:		
Interest received	(3,435)	(1,448)
(Decrease)/increase in creditors	(750)	851
Net cash used in operations	<u>(1,630)</u>	<u>(2,597)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.8.24 £	31.8.23 £
Cash in hand	50	50
Notice deposits (less than 3 months)	349,920	348,019
Overdrafts included in bank loans and overdrafts falling due within one year	(2,744)	(2,648)
Total cash and cash equivalents	<u>347,226</u>	<u>345,421</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23 £	Cash flow £	At 31.8.24 £
Net cash			
Cash at bank and in hand	348,069	1,901	349,970
Bank overdraft	(2,648)	(96)	(2,744)
	<u>345,421</u>	<u>1,805</u>	<u>347,226</u>
Total	<u>345,421</u>	<u>1,805</u>	<u>347,226</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. DONATIONS AND LEGACIES

	31.8.24	31.8.23
	£	£
Grants	354,602	261,665
Admissions	294,367	311,603
Miscellaneous Income	1,268	-
	<u>650,237</u>	<u>573,268</u>

Grants received, included in the above, are as follows:

	31.8.24	31.8.23
	£	£
Other grants	<u>354,602</u>	<u>261,665</u>

3. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	<u>1,678</u>	<u>2,748</u>

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>3,435</u>	<u>1,448</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.24	31.8.23
	£	£
Support costs	<u>652,795</u>	<u>579,464</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>647,434</u>	<u>6,111</u>	<u>(750)</u>	<u>652,795</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

8. STAFF COSTS

	31.8.24 £	31.8.23 £
Wages and salaries	<u>569,040</u>	<u>496,814</u>
	<u>569,040</u>	<u>496,814</u>

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

31.8.24	31.8.23
<u> </u>	<u> </u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	573,268
Other trading activities	2,748
Investment income	<u>1,448</u>
Total	<u>577,464</u>
 EXPENDITURE ON	
Raising funds	<u>579,464</u>
 NET INCOME/(EXPENDITURE)	 (2,000)

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	343,357
TOTAL FUNDS CARRIED FORWARD	341,357

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Bank loans and overdrafts (see note 11)	2,744	2,648
Taxation and social security	54	54
Other creditors	3,260	4,010
	6,058	6,712

11. LOANS

An analysis of the maturity of loans is given below:

	31.8.24 £	31.8.23 £
Amounts falling due within one year on demand:		
Bank overdrafts	2,744	2,648

12. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	341,357	2,555	343,912
TOTAL FUNDS	341,357	2,555	343,912

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	655,350	(652,795)	2,555
TOTAL FUNDS	<u>655,350</u>	<u>(652,795)</u>	<u>2,555</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	343,357	(2,000)	341,357
TOTAL FUNDS	<u>343,357</u>	<u>(2,000)</u>	<u>341,357</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	577,464	(579,464)	(2,000)
TOTAL FUNDS	<u>577,464</u>	<u>(579,464)</u>	<u>(2,000)</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	343,357	555	343,912
TOTAL FUNDS	<u>343,357</u>	<u>555</u>	<u>343,912</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,232,814	(1,232,259)	555
TOTAL FUNDS	<u>1,232,814</u>	<u>(1,232,259)</u>	<u>555</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	354,602	261,665
Admissions	294,367	311,603
Miscellaneous Income	1,268	-
	650,237	573,268
Other trading activities		
Fundraising events	1,678	2,748
Investment income		
Deposit account interest	3,435	1,448
Total incoming resources	655,350	577,464
 EXPENDITURE		
Support costs		
Management		
Wages	569,040	496,814
Rates and water	7,763	1,899
Insurance	2,913	2,281
Light and heat	-	6,850
Telephone	2,427	1,744
Postage and stationery	3	9
Sundries	5,429	2,364
Cleaning	11,279	12,132
Repairs	25,606	3,062
Consumables	17,641	17,043
Expensed equipment	-	25,761
Subscriptions	5,035	4,658
Other	298	138
Staff costs	-	3,117
	647,434	577,872
 Finance		
Light and heat	5,576	-
Bank charges	535	792
	6,111	792

This page does not form part of the statutory financial statements

Little Firs Day Nursery

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
Finance		
Governance costs		
Accountancy and legal fees	(750)	800
Total resources expended	652,795	579,464
Net income/(expenditure)	2,555	(2,000)

This page does not form part of the statutory financial statements

Signed By

WENDY CAROLE PARKER

Date Signed	2025-04-30 10:46:16
Email	Wendy@littlefirs.co.uk
Printed Name	Wendy Carole Parker
IP Address	2a00:23a8:4ca0:cc01:9df8:494d:b351:af0
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/135.0.0.0 Safari/537.36 Edg/135.0.0.0
Name of signatory	Wendy Parker

Accounts



Little Firs Day Nursery

Trustees Report

Year ended: 31st August 2023

Charity No. 1026262



Report of the trustees for the year ended 31st August 2023

The trustees present their annual report of the charity for the year ended 31st August 2023.



Introduction

Westhaven Preschool opened in 1979 and Kids Club (Out of School Club) opened in 2000. The Nursery moved into new accommodation within Westham Children Centre situated in the grounds of Conifers Primary School in January 2009 and renamed itself to Little Firs Day Nursery. This was an exciting opportunity to work in partnership with Weymouth and Portland Sure-Start, Action for Children and continue our working partnership with Conifers Primary School. These successful partnerships have enhanced smooth transition into school and enabled us to support our families.

The nursery is an accessible purposed built building with four classrooms; two joined preschool rooms and two birth to three rooms, as well as a kitchen that provides healthy cooked food for the children. There is a balance of adult-led and freely chosen or child-initiated activities, delivered through indoor and outdoor play.



Little Firs Day Nursery is a Rights Respecting Setting.

We are registered for a maximum of 77 children to attend at any time and to provide care and education for children age 0-11 years. Opening times are Monday to Friday 07.30 until 18.00, for approximately fifty weeks of the year; one of these weeks is used for staff training days- There are currently 117 children aged 0-five years and 40 children 5-11 years attending our Kids Club.

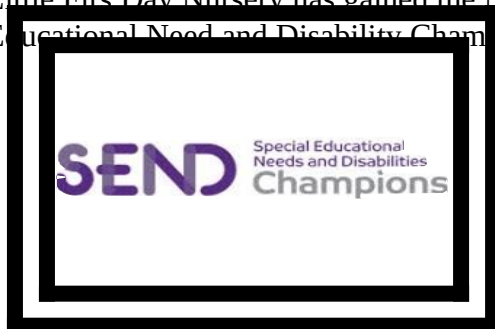
We are registered to take the Government's Early Years Free Entitlement (EYFE) including two-year funding, three- and four-years funding both the 15 hours and 30-hour funding, Early Years Pupil Premium, Childcare Vouchers and the Government Tax Free Childcare.

The children come from wide and varied backgrounds; within this number are children with English as an additional language (EAL) including Arabic, German, Hungarian, Polish, and Portuguese.

Our children with additional needs include children with sensory impairment, speech and language delay and children with SEN Support. Mrs Chegwiddden is our highly qualified Special Educational Need Coordinator (SENCO) and is super-numeral and supports the children with additional needs and liaises with professionals working with these children to enhance their progress. Furthermore, the SENCO assists the child's keyperson to support the children's additional needs and follow their Person-Centred Plans (PCP).

The SENCO follows the SALT's language programmes and works with the child's keyperson and their parents to ensure an integrated approach. Four other staff have qualifications in special needs and some staff have received training in PEIC-D which is used to support the children to develop their non-verbal communication skills. The nursery promotes sign language and has signs of the week to enhance the children's language development.

Little Firs Day Nursery has gained the National Day Nursery Association (NDNA) Special Educational Need and Disability Champion Setting 2019.



The Nursery employs 26 qualified practitioners, and 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

Staffing

The Nursery employs 26 qualified practitioners of which 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

26 Staff.				
Role:	Qualification.	Number of Staff	Working towards a qualification	Level of qualification
Manager	BA Degree & Early Years Teacher (EYT)	1		
Assistant Manager	BA Degree & Early Years Teacher (EYT)	1		
Deputy Manager (SENCO)	Level 3	1		
Heads of Room	Level 3	2		
Deputy Heads of Room	Level 3	2		
Practitioners	Level 3	14		
Practitioners	Level 2	3	1	Level 3
Apprentice		2	1	Level 2
Cooks		2		

All childcare practitioners are First Aid trained.



MISSION STATEMENT

Our Mission Statement is to provide a happy stimulating environment where children become engrossed in their play, thrive, and grow and develop their talents, whilst developing into independent and confident children that can meet their full potential.

ETHOS

Children are at the heart of our Ethos as we believe children learn best when they enjoy what they are doing, feel secure, calm, happy and self-assured.

Staff have high expectations for the children and enthuse and motivate them to explore and develop their learning. All children are included in all activities, and we aim to provide effective learning opportunities for all children using well planned experiences both indoors and outdoors that link to all seven areas of learning. To achieve this, we work in partnership with the parents and carers.

We put Inclusion at the heart of our practice and procedures and believe that being inclusive means that we are doing the best for everyone.

We promote British Values-Democracy, Rule of Law, Individual Liberty, and Mutual Tolerance-these are embedded into our diverse curriculum and teaching practice. This ensures that the children learn acceptance and respect for all cultures, faiths, and lifestyles.

AIMS

Our Aim is to provide high quality care and education through a range of challenging, educational play experiences both indoors and outdoors that are relevant to each individual child, whilst working closely with our parents and carers to promote and enhance the children's learning. From this the children learn about respecting others, cooperation and sharing and learn about being true to themselves and respecting the rights of others.

OBJECTIVES.

Our objectives are that children develop a positive attitude towards health and wellbeing and to promote positive behaviour and respect of others. To ensure this we make the most of the children's abilities and talents whilst supporting them to be confident, independent children that are school ready.



A review of our achievements and performance

The nursery invests heavily in staff CPD and this helps the staff have the knowledge to understand child development and introduces new practices and procedures into the nursery and improves the outcomes for the children and the staff.

Staff are reflective practitioners and have implemented changes including changing the rooms around to encourage free flow and implemented more child-initiated activities that

follow children's interests. Other changes have been changes to the Baseline Assessments and Transition Reports.

From attending training, we implemented into practice Funky Fingers, Incredible Beginnings, Making Maths REAL, Planning in the Moment, Raising Achievements in Literacy (REAL), Story-Making, ELKLAN and WellComm.

(REAL)-The Raising Early Achievements in Literacy which has improved the outcomes in literacy and language skills.

Story-making has supported literacy, creativity, imaginative skills and PSED, as well as Characteristics of Effective Learning.

Making Maths REAL has improved the outcomes in Maths and supports Characteristics of Effective Learning.

Funky Fingers stimulates all the crucial developmental stages needed for pencil control.

The Nursery also monitors and evaluates the children's learning, development and progress through Base-Line Assessments, Progress Reports, Person Centred Plans, Education Health Care Plans, Transition Reports and WellComm.

To ensure the children get the best possible start we employ two EYT's who mentor and train staff and implement changes to teaching practices which improves the outcomes for the children. We also achieve this by our SENCO being super-numeral and using the Derbyshire Language Scheme, ELKLAN Training and resources and WellComm Toolkit to support and improve the children's language skills.

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Little Firs Day Nursery

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 August 2023

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Independent Examiner's Report	2
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Cash Flow Statement	5
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Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

Little Firs Day Nursery

Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026262

Principal address

Little Firs Day Nursery
Radipole Lane
Weymouth
Dorset
DT4 0QF

Trustees

Ms P Goodrick
Ms J Chegwiddden
Ms C Quine
Ms W Parker
Ms L Johnstone
Ms S Hutchinson
Ms W Jones
Ms S Kerseley
Ms K Ward

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

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

.....
Ms P Goodrick - Trustee

Independent Examiner's Report to the Trustees of
Little Firs Day Nursery

Independent examiner's report to the trustees of Little Firs Day Nursery

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Date:

Little Firs Day Nursery

Statement of Financial Activities
for the Year Ended 31 August 2023

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	573,268	585,730
Other trading activities	3	2,748	315
Investment income	4	<u>1,448</u>	<u>103</u>
Total		<u>577,464</u>	<u>586,148</u>
 EXPENDITURE ON			
Raising funds	5	<u>579,464</u>	<u>530,891</u>
 NET INCOME/(EXPENDITURE)		(2,000)	55,257
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>343,357</u>	<u>288,100</u>
 TOTAL FUNDS CARRIED FORWARD		<u>341,357</u>	<u>343,357</u>

The notes form part of these financial statements

Little Firs Day Nursery

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		348,069	348,921
CREDITORS			
Amounts falling due within one year	10	(6,712)	(5,564)
NET CURRENT ASSETS		<u>341,357</u>	<u>343,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		341,357	343,357
NET ASSETS		<u>341,357</u>	<u>343,357</u>
FUNDS	12		
Unrestricted funds		<u>341,357</u>	<u>343,357</u>
TOTAL FUNDS		<u>341,357</u>	<u>343,357</u>

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

.....
P Goodrick - Trustee

Little Firs Day Nursery

Cash Flow Statement
for the Year Ended 31 August 2023

	Notes	31.8.23 £	31.8.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(2,597)</u>	<u>58,306</u>
Net cash (used in)/provided by operating activities		<u>(2,597)</u>	<u>58,306</u>
Cash flows from investing activities			
Interest received		<u>1,448</u>	<u>103</u>
Net cash provided by investing activities		<u>1,448</u>	<u>103</u>
Change in cash and cash equivalents in the reporting period		(1,149)	58,409
Cash and cash equivalents at the beginning of the reporting period	2	<u>346,570</u>	<u>291,156</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>345,421</u></u>	<u><u>346,570</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 August 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.23	31.8.22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(2,000)	55,257
Adjustments for:		
Interest received	(1,448)	(103)
Increase in creditors	<u>851</u>	<u>3,152</u>
Net cash (used in)/provided by operations	<u>(2,597)</u>	<u>58,306</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.8.23	31.8.22
	£	£
Cash in hand	50	50
Notice deposits (less than 3 months)	348,019	348,871
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(2,648)</u>	<u>(2,351)</u>
Total cash and cash equivalents	<u>345,421</u>	<u>346,570</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.22	Cash flow	At 31.8.23
	£	£	£
Net cash			
Cash at bank and in hand	348,921	(852)	348,069
Bank overdraft	<u>(2,351)</u>	<u>(297)</u>	<u>(2,648)</u>
	<u>346,570</u>	<u>(1,149)</u>	<u>345,421</u>
Total	<u>346,570</u>	<u>(1,149)</u>	<u>345,421</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Grants	261,665	235,906
Admissions	<u>311,603</u>	<u>349,824</u>
	<u>573,268</u>	<u>585,730</u>

Grants received, included in the above, are as follows:

	31.8.23	31.8.22
	£	£
Other grants	<u>261,665</u>	<u>235,906</u>

3. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	<u>2,748</u>	<u>315</u>

4. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	<u>1,448</u>	<u>103</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.23	31.8.22
	£	£
Support costs	<u>579,464</u>	<u>530,891</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>577,872</u>	<u>792</u>	<u>800</u>	<u>579,464</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

8. STAFF COSTS

	31.8.23 £	31.8.22 £
Wages and salaries	<u>496,814</u>	<u>463,619</u>
	<u>496,814</u>	<u>463,619</u>

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

<u>31.8.23</u>	<u>31.8.22</u>
----------------	----------------

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	585,730
Other trading activities	315
Investment income	<u>103</u>
Total	<u>586,148</u>
EXPENDITURE ON	
Raising funds	<u>530,891</u>
NET INCOME	55,257

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	288,100
TOTAL FUNDS CARRIED FORWARD	<u><u>343,357</u></u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Bank loans and overdrafts (see note 11)	2,648	2,351
Trade creditors	-	(1)
Taxation and social security	54	85
Other creditors	<u>4,010</u>	<u>3,129</u>
	<u><u>6,712</u></u>	<u><u>5,564</u></u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.8.23 £	31.8.22 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u><u>2,648</u></u>	<u><u>2,351</u></u>

12. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	343,357	(2,000)	341,357
TOTAL FUNDS	<u><u>343,357</u></u>	<u><u>(2,000)</u></u>	<u><u>341,357</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	577,464	(579,464)	(2,000)
TOTAL FUNDS	<u>577,464</u>	<u>(579,464)</u>	<u>(2,000)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	288,100	55,257	343,357
TOTAL FUNDS	<u>288,100</u>	<u>55,257</u>	<u>343,357</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	586,148	(530,891)	55,257
TOTAL FUNDS	<u>586,148</u>	<u>(530,891)</u>	<u>55,257</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	288,100	53,257	341,357
TOTAL FUNDS	<u>288,100</u>	<u>53,257</u>	<u>341,357</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,163,612	(1,110,355)	53,257
TOTAL FUNDS	<u>1,163,612</u>	<u>(1,110,355)</u>	<u>53,257</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	261,665	235,906
Admissions	<u>311,603</u>	<u>349,824</u>
	573,268	585,730
Other trading activities		
Fundraising events	2,748	315
Investment income		
Deposit account interest	<u>1,448</u>	<u>103</u>
Total incoming resources	577,464	586,148
EXPENDITURE		
Support costs		
Management		
Wages	496,814	463,619
Rates and water	1,899	2,017
Insurance	2,281	1,981
Light and heat	6,850	3,381
Telephone	1,744	1,577
Postage and stationery	9	4
Sundries	2,364	1,875
Cleaning	12,132	9,288
Repairs	3,062	21,460
Consumables	17,043	13,572
Expensed equipment	25,761	215
Subscriptions	4,658	6,397
Other	138	2,528
Staff costs	<u>3,117</u>	<u>1,608</u>
	577,872	529,522
Finance		
Bank charges	792	594
Governance costs		
Accountancy and legal fees	<u>800</u>	<u>775</u>
Total resources expended	<u>579,464</u>	<u>530,891</u>
Net (expenditure)/income	<u>(2,000)</u>	<u>55,257</u>

This page does not form part of the statutory financial statements

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Little Firs Day Nursery

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

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for the Year Ended 31 August 2023

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Little Firs Day Nursery

Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026262

Principal address

Little Firs Day Nursery
Radipole Lane
Weymouth
Dorset
DT4 0QF

Trustees

Ms P Goodrick
Ms J Chegwiddden
Ms C Quine
Ms W Parker
Ms L Johnstone
Ms S Hutchinson
Ms W Jones
Ms S Kerseley
Ms K Ward

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

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

.....
Ms P Goodrick - Trustee

Independent Examiner's Report to the Trustees of
Little Firs Day Nursery

Independent examiner's report to the trustees of Little Firs Day Nursery

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Date:

Little Firs Day Nursery

Statement of Financial Activities
for the Year Ended 31 August 2023

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	573,268	585,730
Other trading activities	3	2,748	315
Investment income	4	<u>1,448</u>	<u>103</u>
Total		<u>577,464</u>	<u>586,148</u>
 EXPENDITURE ON			
Raising funds	5	<u>579,464</u>	<u>530,891</u>
 NET INCOME/(EXPENDITURE)		(2,000)	55,257
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>343,357</u>	<u>288,100</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>341,357</u></u>	<u><u>343,357</u></u>

The notes form part of these financial statements

Little Firs Day Nursery

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		348,069	348,921
CREDITORS			
Amounts falling due within one year	10	(6,712)	(5,564)
NET CURRENT ASSETS		<u>341,357</u>	<u>343,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		341,357	343,357
NET ASSETS		<u>341,357</u>	<u>343,357</u>
FUNDS	12		
Unrestricted funds		<u>341,357</u>	<u>343,357</u>
TOTAL FUNDS		<u>341,357</u>	<u>343,357</u>

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

.....
P Goodrick - Trustee

Little Firs Day Nursery

Cash Flow Statement
for the Year Ended 31 August 2023

	Notes	31.8.23 £	31.8.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(2,597)</u>	<u>58,306</u>
Net cash (used in)/provided by operating activities		<u>(2,597)</u>	<u>58,306</u>
Cash flows from investing activities			
Interest received		<u>1,448</u>	<u>103</u>
Net cash provided by investing activities		<u>1,448</u>	<u>103</u>
Change in cash and cash equivalents in the reporting period		(1,149)	58,409
Cash and cash equivalents at the beginning of the reporting period	2	<u>346,570</u>	<u>291,156</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>345,421</u></u>	<u><u>346,570</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 August 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.23	31.8.22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(2,000)	55,257
Adjustments for:		
Interest received	(1,448)	(103)
Increase in creditors	<u>851</u>	<u>3,152</u>
Net cash (used in)/provided by operations	<u>(2,597)</u>	<u>58,306</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.8.23	31.8.22
	£	£
Cash in hand	50	50
Notice deposits (less than 3 months)	348,019	348,871
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(2,648)</u>	<u>(2,351)</u>
Total cash and cash equivalents	<u>345,421</u>	<u>346,570</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.22	Cash flow	At 31.8.23
	£	£	£
Net cash			
Cash at bank and in hand	348,921	(852)	348,069
Bank overdraft	<u>(2,351)</u>	<u>(297)</u>	<u>(2,648)</u>
	<u>346,570</u>	<u>(1,149)</u>	<u>345,421</u>
Total	<u>346,570</u>	<u>(1,149)</u>	<u>345,421</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Grants	261,665	235,906
Admissions	<u>311,603</u>	<u>349,824</u>
	<u>573,268</u>	<u>585,730</u>

Grants received, included in the above, are as follows:

	31.8.23	31.8.22
	£	£
Other grants	<u>261,665</u>	<u>235,906</u>

3. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	<u>2,748</u>	<u>315</u>

4. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	<u>1,448</u>	<u>103</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.23	31.8.22
	£	£
Support costs	<u>579,464</u>	<u>530,891</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>577,872</u>	<u>792</u>	<u>800</u>	<u>579,464</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

8. STAFF COSTS

	31.8.23 £	31.8.22 £
Wages and salaries	<u>496,814</u>	<u>463,619</u>
	<u>496,814</u>	<u>463,619</u>

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

<u>31.8.23</u>	<u>31.8.22</u>
----------------	----------------

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	585,730
Other trading activities	315
Investment income	<u>103</u>
Total	<u>586,148</u>
EXPENDITURE ON	
Raising funds	<u>530,891</u>
NET INCOME	55,257

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	288,100
TOTAL FUNDS CARRIED FORWARD	<u><u>343,357</u></u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Bank loans and overdrafts (see note 11)	2,648	2,351
Trade creditors	-	(1)
Taxation and social security	54	85
Other creditors	<u>4,010</u>	<u>3,129</u>
	<u><u>6,712</u></u>	<u><u>5,564</u></u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.8.23 £	31.8.22 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u><u>2,648</u></u>	<u><u>2,351</u></u>

12. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	343,357	(2,000)	341,357
TOTAL FUNDS	<u><u>343,357</u></u>	<u><u>(2,000)</u></u>	<u><u>341,357</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	577,464	(579,464)	(2,000)
TOTAL FUNDS	<u>577,464</u>	<u>(579,464)</u>	<u>(2,000)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	288,100	55,257	343,357
TOTAL FUNDS	<u>288,100</u>	<u>55,257</u>	<u>343,357</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	586,148	(530,891)	55,257
TOTAL FUNDS	<u>586,148</u>	<u>(530,891)</u>	<u>55,257</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	288,100	53,257	341,357
TOTAL FUNDS	<u>288,100</u>	<u>53,257</u>	<u>341,357</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,163,612	(1,110,355)	53,257
TOTAL FUNDS	<u>1,163,612</u>	<u>(1,110,355)</u>	<u>53,257</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	261,665	235,906
Admissions	<u>311,603</u>	<u>349,824</u>
	573,268	585,730
Other trading activities		
Fundraising events	2,748	315
Investment income		
Deposit account interest	<u>1,448</u>	<u>103</u>
Total incoming resources	577,464	586,148
EXPENDITURE		
Support costs		
Management		
Wages	496,814	463,619
Rates and water	1,899	2,017
Insurance	2,281	1,981
Light and heat	6,850	3,381
Telephone	1,744	1,577
Postage and stationery	9	4
Sundries	2,364	1,875
Cleaning	12,132	9,288
Repairs	3,062	21,460
Consumables	17,043	13,572
Expensed equipment	25,761	215
Subscriptions	4,658	6,397
Other	138	2,528
Staff costs	<u>3,117</u>	<u>1,608</u>
	577,872	529,522
Finance		
Bank charges	792	594
Governance costs		
Accountancy and legal fees	<u>800</u>	<u>775</u>
Total resources expended	<u>579,464</u>	<u>530,891</u>
Net (expenditure)/income	<u>(2,000)</u>	<u>55,257</u>

This page does not form part of the statutory financial statements

This page does not form part of the statutory financial statements

LITTLE FIRS DAY NURSERY

England & Wales - Charity number 1026262

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Little Firs Day Nursery

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

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for the Year Ended 31 August 2022

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Little Firs Day Nursery

Report of the Trustees
for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026262

Principal address

Little Firs Day Nursery
Radipole Lane
Weymouth
Dorset
DT4 0QF

Trustees

Ms P Goodrick
Ms J Chegwiddden
Ms C Quine
Ms W Parker
Ms L Johnstone
Ms S Hutchinson
Ms W Jones
Ms S Kerseley
Ms K Ward

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

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

.....
Ms P Goodrick - Trustee

Independent Examiner's Report to the Trustees of
Little Firs Day Nursery

Independent examiner's report to the trustees of Little Firs Day Nursery

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Date:

Little Firs Day Nursery

Statement of Financial Activities
for the Year Ended 31 August 2022

		31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	585,729	477,027
Other trading activities	3	315	290
Investment income	4	-	45
Total		<u>586,044</u>	<u>477,362</u>
 EXPENDITURE ON			
Raising funds	5	530,787	515,378
		<u> </u>	<u> </u>
 NET INCOME/(EXPENDITURE)		55,257	(38,016)
 RECONCILIATION OF FUNDS			
Total funds brought forward		288,100	326,116
		<u> </u>	<u> </u>
 TOTAL FUNDS CARRIED FORWARD		<u>343,357</u>	<u>288,100</u>

The notes form part of these financial statements

Little Firs Day Nursery

Balance Sheet
31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		348,921	291,874
CREDITORS			
Amounts falling due within one year	10	(5,564)	(3,774)
NET CURRENT ASSETS		<u>343,357</u>	<u>288,100</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>343,357</u>	<u>288,100</u>
NET ASSETS		<u>343,357</u>	<u>288,100</u>
FUNDS	12		
Unrestricted funds		<u>343,357</u>	<u>288,100</u>
TOTAL FUNDS		<u>343,357</u>	<u>288,100</u>

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

.....
P Goodrick - Trustee

Little Firs Day Nursery

Cash Flow Statement
for the Year Ended 31 August 2022

	Notes	31.8.22 £	31.8.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>55,280</u>	<u>(36,858)</u>
Net cash provided by/(used in) operating activities		<u>55,280</u>	<u>(36,858)</u>
Cash flows from investing activities			
Interest received		<u>-</u>	<u>45</u>
Net cash provided by investing activities		<u>-</u>	<u>45</u>
		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		55,280	(36,813)
Cash and cash equivalents at the beginning of the reporting period	2	<u>291,156</u>	<u>324,974</u>
Cash and cash equivalents at the end of the reporting period	2	<u>346,570</u>	<u>291,156</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 August 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.22 £	31.8.21 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	55,257	(38,016)
Adjustments for:		
Interest received	-	(45)
Increase in creditors	<u>23</u>	<u>1,203</u>
Net cash provided by/(used in) operations	<u>55,280</u>	<u>(36,858)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.8.22 £	31.8.21 £
Cash in hand	50	50
Notice deposits (less than 3 months)	348,871	291,824
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(2,351)</u>	<u>(718)</u>
Total cash and cash equivalents	<u>346,570</u>	<u>291,156</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.21 £	Cash flow £	At 31.8.22 £
Net cash			
Cash at bank and in hand	291,874	57,047	348,921
Bank overdraft	<u>(718)</u>	<u>(1,633)</u>	<u>(2,351)</u>
	<u>291,156</u>	<u>55,414</u>	<u>346,570</u>
Total	<u>291,156</u>	<u>55,414</u>	<u>346,570</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. DONATIONS AND LEGACIES

	31.8.22	31.8.21
	£	£
Grants	235,906	1,430
Admissions	<u>349,823</u>	<u>475,597</u>
	<u>585,729</u>	<u>477,027</u>

Grants received, included in the above, are as follows:

	31.8.22	31.8.21
	£	£
Other grants	<u>235,906</u>	<u>1,430</u>

3. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Fundraising events	<u>315</u>	<u>290</u>

4. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	<u>-</u>	<u>45</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.22	31.8.21
	£	£
Support costs	<u>530,787</u>	<u>515,378</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>529,418</u>	<u>594</u>	<u>775</u>	<u>530,787</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

	31.8.22 £	31.8.21 £
Wages and salaries	<u>463,619</u>	<u>455,903</u>
	<u>463,619</u>	<u>455,903</u>

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

	31.8.22	31.8.21
Admin	<u>-</u>	<u>28</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	477,027
Other trading activities	290
Investment income	<u>45</u>
Total	<u>477,362</u>
 EXPENDITURE ON	
Raising funds	<u>515,378</u>
 NET INCOME/(EXPENDITURE)	 (38,016)

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	326,116
TOTAL FUNDS CARRIED FORWARD	<u>288,100</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22 £	31.8.21 £
Bank loans and overdrafts (see note 11)	2,351	718
Trade creditors	(1)	-
Taxation and social security	85	61
Other creditors	<u>3,129</u>	<u>2,995</u>
	<u>5,564</u>	<u>3,774</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.8.22 £	31.8.21 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>2,351</u>	<u>718</u>

12. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	288,100	55,257	343,357
TOTAL FUNDS	<u>288,100</u>	<u>55,257</u>	<u>343,357</u>

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	586,044	(530,787)	55,257
TOTAL FUNDS	<u>586,044</u>	<u>(530,787)</u>	<u>55,257</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	326,116	(38,016)	288,100
TOTAL FUNDS	<u>326,116</u>	<u>(38,016)</u>	<u>288,100</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	477,362	(515,378)	(38,016)
TOTAL FUNDS	<u>477,362</u>	<u>(515,378)</u>	<u>(38,016)</u>

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	326,116	17,241	343,357
TOTAL FUNDS	<u>326,116</u>	<u>17,241</u>	<u>343,357</u>

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,063,406	(1,046,165)	17,241
TOTAL FUNDS	<u>1,063,406</u>	<u>(1,046,165)</u>	<u>17,241</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

Little Firs Day Nursery

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	235,906	1,430
Admissions	<u>349,823</u>	<u>475,597</u>
	585,729	477,027
Other trading activities		
Fundraising events	315	290
Investment income		
Deposit account interest	<u>-</u>	<u>45</u>
Total incoming resources	586,044	477,362
EXPENDITURE		
Support costs		
Management		
Wages	463,619	455,903
Hire of plant and machinery	-	3,230
Rates and water	7,319	918
Insurance	1,981	1,846
Light and heat	(1,922)	4,678
Telephone	1,577	1,825
Postage and stationery	4	2
Advertising	-	521
Sundries	1,772	1,907
Cleaning	9,288	11,621
Repairs	21,460	4,295
Consumables	13,572	13,635
Expensed equipment	215	7,194
Subscriptions	6,397	835
Other	2,528	3,968
Staff costs	<u>1,608</u>	<u>1,864</u>
	529,418	514,242
Finance		
Bank charges	594	401
Governance costs		
Accountancy and legal fees	775	735

This page does not form part of the statutory financial statements

Little Firs Day Nursery

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 <u>£</u>	31.8.21 <u>£</u>
Total resources expended	<u>530,787</u>	<u>515,378</u>
Net income/(expenditure)	<u><u>55,257</u></u>	<u><u>(38,016)</u></u>

This page does not form part of the statutory financial statements

LITTLE FIRS DAY NURSERY

England & Wales - Charity number 1026262

Accounts



Little Firs Day Nursery

Trustees Report

Year ended: 31st August 2021

Charity No. 1026262



Report of the trustees for the year ended 31st August 2021

The trustees present their annual report of the charity for the year ended 31st August 2021.



Introduction

Westhaven Preschool opened in 1979 and Kids Club (Out of School Club) opened in 2000. The Nursery moved into new accommodation within Westham Children Centre situated in the grounds of Conifers Primary School in January 2009 and renamed itself to Little Firs Day Nursery. This was an exciting opportunity to work in partnership with Weymouth and Portland Sure-Start, Action for Children and continue our working partnership with Conifers Primary School. These successful partnerships have enhanced smooth transition into school and enabled us to support our families.

The nursery is an accessible purpose-built building with four classrooms; two joined pre-school rooms and two birth to three rooms, as well as a kitchen that provides healthy cooked food for the children. There is a balance of adult-led and freely chosen or child-initiated activities, delivered through indoor and outdoor play.

Our Nursery



Little Firs Day Nursery is a Rights Respecting Setting.

We are registered for a maximum of 77 children to attend at any time and to provide care and education for children age 0-11 years. Opening times are Monday to Friday 07.30 until 18.00, for approximately fifty weeks of the year; one of these weeks is used for staff training days.

There are currently 121 children age 0-five years on roll and there are 40 children on the roll for our Kids Club which includes a Breakfast Club, Afterschool Club and Holiday club.

We are registered to take the Government's Early Years Free Entitlement (EYFE) including two-year funding, three- and four-years funding both the 15 hours and 30-hour funding, Early Years Pupil Premium, Childcare Vouchers and the Government Tax Free Childcare.

The children come from wide and varied backgrounds; within this number are children with English as an additional language (EAL) including Arabic, Bengali, Hungarian, Polish, German, Russian and Syrian.

Our children with additional needs include children with sensory impairment, speech and language delay and children with SEN Support. Mrs Chegwiddden is our highly qualified Special Educational Need Coordinator (SENCO) and is super-numeral and supports the children with additional needs and liaises with professionals working with these children to enhance their progress. Furthermore, the SENCO assists the child's keyperson to support the children's additional needs and follow their Person-Centred Plans (PCP).

Four other staff have qualifications in special needs and some staff have received training in PEIC-D which is used to support the children to develop their non-verbal communication skills. The nursery promotes sign language and has signs of the week to enhance the children's language development.



Little Firs Day Nursery has been awarded the National Day Nursery Association (NDNA) Special Educational Need and Disability Champion Setting.

Staffing

The Nursery employs 28 qualified practitioners of which 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

28 Staff.

Role:	Qualification.	Number of Staff	Working towards a qualification	Level of qualification
Manager	BA Degree & Early Years Teacher (EYT)	1		
Assistant Manager	BA Degree & Early Years Teacher (EYT)	1		
Deputy Manager (SENCO)	Level 3	1		
Heads of Room	Level 3	2		
Deputy Heads of Room	Level 3	2		
Practitioners	Level 3	14		
Practitioners	Level 2	3	1	Level 3
Apprentice		2	1	Level 2
Cooks		2		



All childcare practitioners are First Aid trained and the nursery has achieved Millie Mark.



Mission Statement

Our Mission Statement is to provide a happy stimulating environment where children become engrossed in their play, thrive and grow and develop their talents, whilst developing into independent and confident children that can meet their full potential.

Ethos

Children are at the heart of our Ethos as we believe children learn best when they enjoy what they are doing, feel secure, calm, happy and self-assured.

Staff have high expectations for the children and enthuse and motivate them to explore and develop their learning. All children are included in all activities and we aim to provide effective learning opportunities for all children using well planned experiences both indoors and outdoors that link to the all seven areas of learning from the Early Years Foundation Stage. To achieve this, we work in partnership with the parents and carers.

We put Inclusion at the heart of our practice and procedures and believe that being inclusive means that we are doing the best for everyone.

We promote British Values-Democracy, Rule of Law, Individual Liberty and Mutual Tolerance and Respect of those with different faiths and beliefs and these are embedded into our diverse curriculum and teaching practice. This ensures that the children learn acceptance and respect for all cultures, faiths and lifestyles.

Aims

Our Aim is to provide high quality care and education through a range of challenging, educational play experiences both indoors and outdoors that link to the Early Years Foundation Stage and are relevant to each individual child, whilst working closely with our parents and carers to promote and enhance the children's learning. Our aim for our children is to give them opportunities to express their opinions and for adults to listen and take them seriously; this enables the children to respect themselves and others.

Objectives

Our objectives are that children develop a positive attitude towards health and wellbeing and to promote positive behaviour and respect of others. To ensure this we make the most of the children's abilities and talents whilst supporting them to be confident, independent children to become school ready.



A review of our achievements and performance

We were accredited Millie's Mark which is a special endorsement to childcare providers that go above and beyond their legal requirements by having 100% staff trained in paediatric first aid and acknowledges that children's safety is at the forefront of Little Firs Ethos. It also ensures that practitioners are confident, ready and capable to deal with a first aid situation and provides reassurance to parents that the staff know what to do in a paediatric first aid situation.

Little Firs Day Nursery worked as a team to become a National Day Nursery Association (NDNA) Special Educational Need and Disability Champion Setting.

We have implemented changes including changing the rooms around to encourage free flow and implemented more child-initiated activities that follow children's interests. Other changes have been changes to the Baseline Assessments and Transition Reports. We introduced taster sessions for all new children and children moving rooms to encourage smooth transition. This is further support by the children due to start school regularly visiting Conifers Primary School. Other changes to improve parent partnership have been the introduction of key-person toys to enhance home learning.

After communicating with our parents, we created new Parental Booking Agreements and Welcome Booklets to ensure parents understood all our procedures and policies and our curriculum and learning programmes. We also reviewed our menus and started earlier in the morning following parents request.

Furthermore, the staff evaluated the environment and changed it so that Nestlings (Babies) and Discoverers (Toddlers) now work more closely together as a Birth to Three Unit. This has supported smooth transition and attachment bonds and provides consistency with care and education.

From attending training, we implemented into practice Developmental Movement Play, Raising Achievements in Literacy (REAL), Storycise, Jigsaw, Phonics Awareness, Story-Making, Making Maths REAL, Incredible Beginnings, Planning in the Moment and ELKLAN. The Nursery also monitors and evaluates the children's learning, development and progress through Base-Line Assessments, Progress Reports, Two-Year Checks, Person Centred Plans, Education Health Care Plans and Transition Reports.

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
Little Firs Day Nursery

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 August 2021

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Little Firs Day Nursery

Report of the Trustees for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026262

Principal address

Little Firs Day Nursery
Radipole Lane
Weymouth
Dorset
DT4 0QF

Trustees

Ms P Goodrick
Ms J Chegwiddden
Ms C Quine
Ms W Parker
Ms L Johnstone
Ms S Hutchinson
Ms W Jones
Ms S Kerseley
Ms K Ward

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 28 June 2022 and signed on its behalf by:

Ms P Goodrick - Trustee

Independent examiner's report to the trustees of Little Firs Day Nursery

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Hunter
FCCA
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

28 June 2022

Little Firs Day Nursery

Statement of Financial Activities
for the Year Ended 31 August 2021

		31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		477,027	535,565
Other trading activities	2	290	600
Investment income	3	45	1,566
Total		<u>477,362</u>	<u>537,731</u>
 EXPENDITURE ON			
Raising funds	4	515,378	537,415
 NET INCOME/(EXPENDITURE)		<u>(38,016)</u>	<u>316</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		326,116	325,800
 TOTAL FUNDS CARRIED FORWARD		<u><u>288,100</u></u>	<u><u>326,116</u></u>

The notes form part of these financial statements

Little Firs Day Nursery

Balance Sheet
31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		291,874	325,693
CREDITORS			
Amounts falling due within one year	8	(3,774)	423
NET CURRENT ASSETS		<u>288,100</u>	<u>326,116</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		288,100	326,116
NET ASSETS		<u>288,100</u>	<u>326,116</u>
FUNDS	10		
Unrestricted funds		<u>288,100</u>	<u>326,116</u>
TOTAL FUNDS		<u>288,100</u>	<u>326,116</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2022 and were signed on its behalf by:

P Goodrick - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

2. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fundraising events	290	600
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	45	1,566
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	31.8.21	31.8.20
	£	£
Support costs	515,378	537,415
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

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

	31.8.21	31.8.20
Admin	28	28
	<u> </u>	<u> </u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	535,565
Other trading activities	600
Investment income	1,566
Total	537,731
 EXPENDITURE ON	
Raising funds	537,415
 NET INCOME	 316
 RECONCILIATION OF FUNDS	
Total funds brought forward	325,800
 TOTAL FUNDS CARRIED FORWARD	 326,116

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Bank loans and overdrafts (see note 9)	718	719
Taxation and social security	61	(3,928)
Other creditors	2,995	2,786
	<u>3,774</u>	<u>(423)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

9. LOANS

An analysis of the maturity of loans is given below:

	31.8.21 £	31.8.20 £
Amounts falling due within one year on demand:		
Bank overdrafts	718	719
	<u>718</u>	<u>719</u>

10. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	326,116	(38,016)	288,100
	<u>326,116</u>	<u>(38,016)</u>	<u>288,100</u>
TOTAL FUNDS	<u>326,116</u>	<u>(38,016)</u>	<u>288,100</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	477,362	(515,378)	(38,016)
	<u>477,362</u>	<u>(515,378)</u>	<u>(38,016)</u>
TOTAL FUNDS	<u>477,362</u>	<u>(515,378)</u>	<u>(38,016)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	325,800	316	326,116
	<u>325,800</u>	<u>316</u>	<u>326,116</u>
TOTAL FUNDS	<u>325,800</u>	<u>316</u>	<u>326,116</u>

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	537,731	(537,415)	316
TOTAL FUNDS	<u>537,731</u>	<u>(537,415)</u>	<u>316</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	325,800	(37,700)	288,100
TOTAL FUNDS	<u>325,800</u>	<u>(37,700)</u>	<u>288,100</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,015,093	(1,052,793)	(37,700)
TOTAL FUNDS	<u>1,015,093</u>	<u>(1,052,793)</u>	<u>(37,700)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

Little Firs Day Nursery

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	1,430	12,349
Admissions	475,597	523,216
	477,027	535,565
Other trading activities		
Fundraising events	290	600
Investment income		
Deposit account interest	45	1,566
Total incoming resources	477,362	537,731
EXPENDITURE		
Support costs		
Management		
Wages	455,903	457,901
Hire of plant and machinery	3,230	633
Rates and water	918	2,631
Insurance	1,846	1,641
Light and heat	4,678	6,934
Telephone	1,825	1,625
Postage and stationery	2	74
Advertising	521	318
Sundries	1,907	1,367
Cleaning	11,621	4,345
Repairs	4,295	4,957
Consumables	13,635	14,177
Expensed equipment	7,194	29,558
Subscriptions	835	1,180
Other	3,968	4,367
Staff costs	1,864	4,113
Travel	-	(32)
	514,242	535,789
Finance		
Bank charges	401	626
Governance costs		
Accountancy and legal fees	735	1,000

This page does not form part of the statutory financial statements

Little Firs Day Nursery

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21 £	31.8.20 £
Total resources expended	515,378	537,415
Net (expenditure)/income	(38,016)	316

Independent examiner's report to the trustees of Little Firs Day Nursery

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Hunter
FCCA
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

28 June 2022

LITTLE FIRS DAY NURSERY

England & Wales - Charity number 1026262

Accounts

REGISTERED CHARITY NUMBER: 1026262

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
Little Firs Day Nursery

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 August 2020

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Cash Flow Statement	5
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Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Little Firs Day Nursery

Report of the Trustees
for the Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1026262

Principal address

Little Firs Day Nursery
Radipole Lane
Weymouth
Dorset
DT4 0QF

Trustees

Ms P Goodrick
Ms J Chegwidan
Ms C Quine
Ms W Parker
Ms L Johnstone
Ms S Hutchinson
Ms W Jones
Ms S Kerseley
Ms K Ward

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 4 June 2021 and signed on its behalf by:

Ms P Goodrick - Trustee



Independent Examiner's Report to the Trustees of
Little Firs Day Nursery

Independent examiner's report to the trustees of Little Firs Day Nursery

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

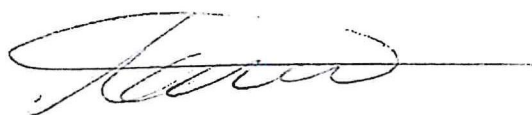
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alison Hunter
FCCA
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

4 June 2021

Little Firs Day Nursery

Statement of Financial Activities
for the Year Ended 31 August 2020

		31.8.20 Unrestricted fund £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	535,565	512,434
Other trading activities	3	600	1,306
Investment income	4	1,566	980
Total		537,731	514,720
 EXPENDITURE ON			
Raising funds	5	537,415	516,465
 NET INCOME/(EXPENDITURE)		316	(1,745)
 RECONCILIATION OF FUNDS			
Total funds brought forward		325,800	327,545
 TOTAL FUNDS CARRIED FORWARD		326,116	325,800

The notes form part of these financial statements

Little Firs Day Nursery

Balance Sheet
31 August 2020

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
CURRENT ASSETS			
Debtors	10	-	139,474
Cash at bank and in hand		325,693	188,058
		<u>325,693</u>	<u>327,532</u>
CREDITORS			
Amounts falling due within one year	11	423	(1,732)
		<u>326,116</u>	<u>325,800</u>
NET CURRENT ASSETS			
		<u>326,116</u>	<u>325,800</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>326,116</u>	<u>325,800</u>
NET ASSETS			
		<u>326,116</u>	<u>325,800</u>
FUNDS	13		
Unrestricted funds		<u>326,116</u>	<u>325,800</u>
TOTAL FUNDS		<u>326,116</u>	<u>325,800</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 June 2021 and were signed on its behalf by:

P Goodrick - Trustee



The notes form part of these financial statements

Little Firs Day Nursery

Cash Flow Statement
for the Year Ended 31 August 2020

	Notes	31.8.20 £	31.8.19 £
Cash flows from operating activities			
Cash generated from operations	1	137,082	19,335
Net cash provided by operating activities		137,082	19,335
Cash flows from investing activities			
Interest received		1,566	980
Net cash provided by investing activities		1,566	980
Change in cash and cash equivalents in the reporting period		138,648	20,315
Cash and cash equivalents at the beginning of the reporting period	2	186,326	166,011
Cash and cash equivalents at the end of the reporting period	2	324,974	186,326

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 August 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.20 £	31.8.19 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	316	(1,745)
Adjustments for:		
Interest received	(1,566)	(980)
Decrease in debtors	139,474	22,083
Decrease in creditors	(1,142)	(23)
Net cash provided by operations	<u>137,082</u>	<u>19,335</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.8.20 £	31.8.19 £
Cash in hand	174	351
Notice deposits (less than 3 months)	325,519	187,707
Overdrafts included in bank loans and overdrafts falling due within one year	(719)	(1,732)
Total cash and cash equivalents	<u>324,974</u>	<u>186,326</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.19 £	Cash flow £	At 31.8.20 £
Net cash			
Cash at bank and in hand	188,058	137,635	325,693
Bank overdraft	(1,732)	1,013	(719)
	<u>186,326</u>	<u>138,648</u>	<u>324,974</u>
Total	<u>186,326</u>	<u>138,648</u>	<u>324,974</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

2. DONATIONS AND LEGACIES

	31.8.20	31.8.19
	£	£
Grants	12,349	-
Admissions	523,216	512,434
	<u>535,565</u>	<u>512,434</u>

Grants received, included in the above, are as follows:

	31.8.20	31.8.19
	£	£
Other grants	<u>12,349</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fundraising events	<u>600</u>	<u>1,306</u>

4. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Deposit account interest	<u>1,566</u>	<u>980</u>

5. RAISING FUNDS

	31.8.20	31.8.19
	£	£
Raising donations and legacies	537,415	516,465
Support costs	<u>537,415</u>	<u>516,465</u>

6. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
Raising donations and legacies	<u>535,789</u>	<u>626</u>	<u>1,000</u>	<u>537,415</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

8. STAFF COSTS

	31.8.20	31.8.19
	£	£
Wages and salaries	457,901	438,975
	<u>457,901</u>	<u>438,975</u>

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

	31.8.20	31.8.19
Admin	<u>28</u>	<u>28</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	512,434
Other trading activities	1,306
Investment income	<u>980</u>
Total	514,720
 EXPENDITURE ON	
Raising funds	<u>516,465</u>
 NET INCOME/(EXPENDITURE)	(1,745)
 RECONCILIATION OF FUNDS	
Total funds brought forward	327,545

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	325,800

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.8.19 £
Other debtors	-	139,474

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.8.19 £
Bank loans and overdrafts (see note 12)	719	1,732
Taxation and social security	(3,928)	-
Other creditors	2,786	-
	(423)	1,732

12. LOANS

An analysis of the maturity of loans is given below:

	31.8.20 £	31.8.19 £
Amounts falling due within one year on demand:		
Bank overdrafts	719	1,732

13. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	325,800	316	326,116
TOTAL FUNDS	325,800	316	326,116

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	537,731	(537,415)	316
TOTAL FUNDS	<u>537,731</u>	<u>(537,415)</u>	<u>316</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	327,545	(1,745)	325,800
TOTAL FUNDS	<u>327,545</u>	<u>(1,745)</u>	<u>325,800</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	514,720	(516,465)	(1,745)
TOTAL FUNDS	<u>514,720</u>	<u>(516,465)</u>	<u>(1,745)</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	327,545	(1,429)	326,116
TOTAL FUNDS	<u>327,545</u>	<u>(1,429)</u>	<u>326,116</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,052,451	(1,053,880)	(1,429)
TOTAL FUNDS	<u>1,052,451</u>	<u>(1,053,880)</u>	<u>(1,429)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

Little Firs Day Nursery

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	31.8.20 £	31.8.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	12,349	-
Admissions	523,216	512,434
	535,565	512,434
Other trading activities		
Fundraising events	600	1,306
Investment income		
Deposit account interest	1,566	980
Total incoming resources	537,731	514,720
EXPENDITURE		
Support costs		
Management		
Wages	457,901	438,975
Hire of plant and machinery	633	410
Rates and water	2,631	1,734
Insurance	1,641	1,593
Light and heat	6,934	4,371
Telephone	1,625	1,228
Postage and stationery	74	17
Advertising	318	233
Sundries	1,367	1,024
Cleaning	4,345	3,805
Repairs	4,957	7,668
Consumables	14,177	18,692
Expensed equipment	29,558	26,948
Subscriptions	1,180	1,080
Other	4,367	2,996
Staff costs	4,113	2,572
Travel	(32)	427
	535,789	513,773
Finance		
Bank charges	626	717
Governance costs		
Accountancy and legal fees	1,000	1,975

This page does not form part of the statutory financial statements

Little Firs Day Nursery

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	31.8.20 £	31.8.19 £
Total resources expended	537,415	516,465
Net income/(expenditure)	316	(1,745)

This page does not form part of the statutory financial statements

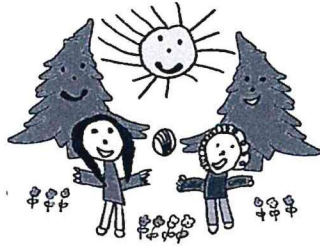


Little Firs Day Nursery

Trustees Report

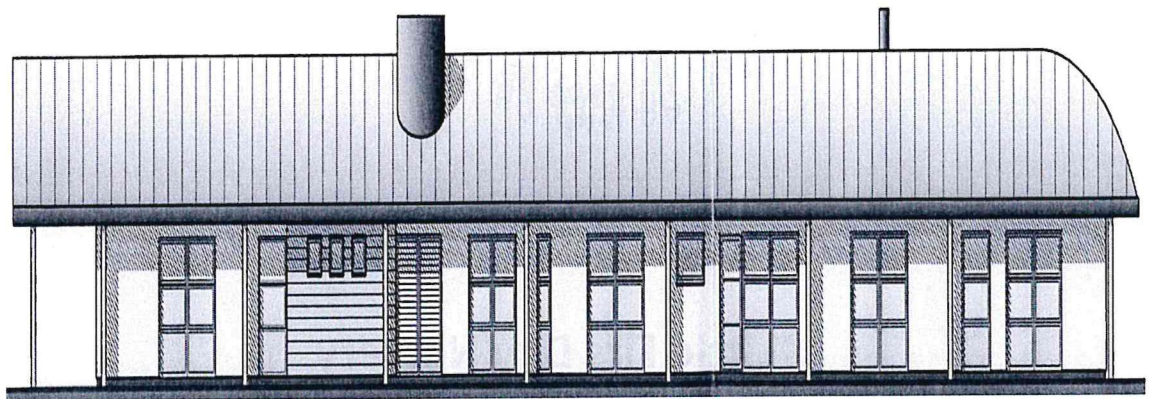
Year ended: 31st August 2020

Charity No. 1026262



Report of the trustees for the year ended 31st August 2020

The trustees present their annual report of the charity for the year ended 31st August 2020.



Introduction

Westhaven Preschool opened in 1979 and Kids Club (Out of School Club) opened in 2000. The Nursery moved into new accommodation within Westham Children Centre situated in the grounds of Conifers Primary School in January 2009 and renamed itself to Little Firs Day Nursery. This was an exciting opportunity to work in partnership with Weymouth and Portland Sure-Start, Action for Children and continue our working partnership with Conifers Primary School. These successful partnerships have enhanced smooth transition into school and enabled us to support our families.

The nursery is an accessible purposed built building with four classrooms; two joined pre-school rooms and two birth to three rooms, as well as a kitchen that provides healthy cooked food for the children. There is a balance of adult-led and freely chosen or child-initiated activities, delivered through indoor and outdoor play.

Our Nursery



Little Firs Day Nursery is a Rights Respecting Setting.

We are registered for a maximum of 77 children to attend at any time and to provide care and education for children age 0-11 years. Opening times are Monday to Friday 07.30 until 18.00, for approximately fifty weeks of the year; one of these weeks is used for staff training days.

There are currently 121 children age 0-five years on roll and there are 40 children on the roll for our Kids Club which includes a Breakfast Club, Afterschool Club and Holiday club.

Unfortunately, we have not been able to offer Kids Club due to Covid Restrictions.

We are registered to take the Government's Early Years Free Entitlement (EYFE) including two-year funding, three- and four-years funding both the 15 hours and 30-hour funding, Early Years Pupil Premium, Childcare Vouchers and the Government Tax Free Childcare.

The children come from wide and varied backgrounds; within this number are children with English as an additional language (EAL) including Hindi, Hungarian, Polish, Portuguese, Spanish, Syrian and Thai.

Our children with additional needs include children with sensory impairment, speech and language delay and children with SEN Support. Mrs Chegwiddden is our highly qualified Special Educational Need Coordinator (SENCO) and is super-numeral and supports the children with additional needs and liaises with professionals working with these children to enhance their progress. Furthermore, the SENCO assists the child's keyperson to support the children's additional needs and follow their Person-Centred Plans (PCP).

Four other staff have qualifications in special needs and some staff have received training in PEIC-D which is used to support the children to develop their non-verbal communication skills. The nursery promotes sign language and has signs of the week to enhance the children's language development.



Little Firs Day Nursery has been awarded the National Day Nursery Association (NDNA) Special Educational Need and Disability Champion Setting.

Staffing

The Nursery employs 28 qualified practitioners of which 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

28 Staff.				
Role:	Qualification.	Number of Staff	Working towards a qualification	Level of qualification
Manager	BA Degree & Early Years Teacher (EYT)	1		
Assistant Manager	BA Degree & Early Years Teacher (EYT)	1		
Deputy Manager (SENCO)	Level 3	1		
Heads of Room	Level 3	2		
Deputy Heads of Room	Level 3	3		
Practitioners	BA Degree	2		
Practitioners	Foundation Degree	1	1	BA Degree
Practitioners	Level 3	11		
Practitioners	Level 2	2	2	Level 3
Apprentice	Level 2	1	1	Level 3
Apprentice		1	1	Level 3
Cooks		2		



Millie's Mark[®]
Inspiring Excellence in Paediatric First Aid

All childcare practitioners are First Aid trained and the nursery has achieved Millie Mark.



Mission Statement

Our Mission Statement is to provide a happy stimulating environment where children become engrossed in their play, thrive and grow and develop their talents, whilst developing into independent and confident children that can meet their full potential.

Ethos

Children are at the heart of our Ethos as we believe children learn best when they enjoy what they are doing, feel secure, calm, happy and self-assured.

Staff have high expectations for the children and enthuse and motivate them to explore and develop their learning. All children are included in all activities and we aim to provide effective learning opportunities for all children using well planned experiences both indoors and outdoors that link to the all seven areas of learning from the Early Years Foundation Stage. To achieve this, we work in partnership with the parents and carers.

We put Inclusion at the heart of our practice and procedures and believe that being inclusive means that we are doing the best for everyone.

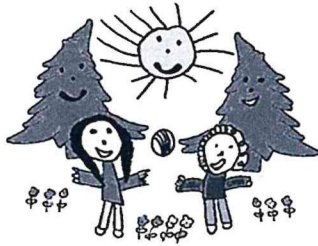
We promote British Values-Democracy, Rule of Law, Individual Liberty and Mutual Tolerance and Respect of those with different faiths and beliefs and these are embedded into our diverse curriculum and teaching practice. This ensures that the children learn acceptance and respect for all cultures, faiths and lifestyles.

Aims

Our Aim is to provide high quality care and education through a range of challenging, educational play experiences both indoors and outdoors that link to the Early Years Foundation Stage and are relevant to each individual child, whilst working closely with our parents and carers to promote and enhance the children's learning. Our aim for our children is to give them opportunities to express their opinions and for adults to listen and take them seriously; this enables the children to respect themselves and others.

Objectives

Our objectives are that children develop a positive attitude towards health and wellbeing and to promote positive behaviour and respect of others. To ensure this we make the most of the children's abilities and talents whilst supporting them to be confident, independent children to become school ready.



A review of our achievements and performance

In spring 2019 we were accredited Millie's Mark which is a special endorsement to childcare providers that go above and beyond their legal requirements by having 100% staff trained in paediatric first aid and acknowledges that children's safety is at the forefront of Little Firs Ethos. It also ensures that practitioners are confident, ready and capable to deal with a first aid situation and provides reassurance to parents that the staff know what to do in a paediatric first aid situation.

Little Firs Day Nursery worked as a team to become a National Day Nursery Association (NDNA) Special Educational Need and Disability Champion Setting.

We have implemented changes including changing the rooms around to encourage free flow and implemented more child-initiated activities that follow children's interests. Other changes have been changes to the Baseline Assessments and Transition Reports. We introduced taster sessions for all new children and children moving rooms to encourage smooth transition. This is further support by the children due to start school regularly visiting Conifers Primary School. Other changes to improve parent partnership have been the introduction of key-person toys to enhance home learning.

After communicating with our parents, we created new Parental Booking Agreements and Welcome Booklets to ensure parents understood all our procedures and policies and our curriculum and learning programmes. We also reviewed our menus and started earlier in the morning following parents request.

Furthermore, the staff evaluated the environment and changed it so that Nestlings (Babies) and Discoverers (Toddlers) now work more closely together as a Birth to Three Unit. This has supported smooth transition and attachment bonds and provides consistency with care and education.

From attending training, we implemented into practice Developmental Movement Play, Raising Achievements in Literacy (REAL), Storycise, Jigsaw, Phonics Awareness, Story-Making, Making Maths REAL, Incredible Beginnings, Planning in the Moment and ELKLAN. The Nursery also monitors and evaluates the children's learning, development and progress through Base-Line Assessments, Progress Reports, Two-Year Checks, Person Centred Plans, Education Health Care Plans and Transition Reports.