

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

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for the Year Ended 31 August 2020

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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

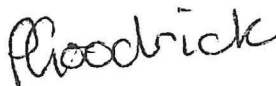
Ms P Goodrick
Ms J Chegwidan
Ms C Quine
Ms W Parker
Ms L Johnstone
Ms S Hutchinson
Ms W Jones
Ms S Kerseley
Ms K Ward

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.

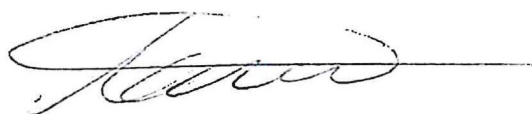
Independent examiner's statement

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
	<hr/> 535,565	<hr/> 512,434
Other trading activities		
Fundraising events	600	1,306
Investment income		
Deposit account interest	1,566	980
	<hr/> 537,731	<hr/> 514,720
Total incoming resources		
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
	<hr/> 535,789	<hr/> 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

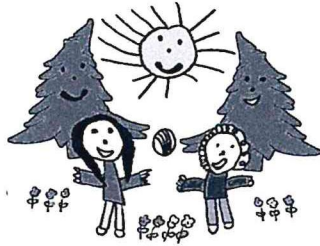


Little Firs Day Nursery

Trustees Report

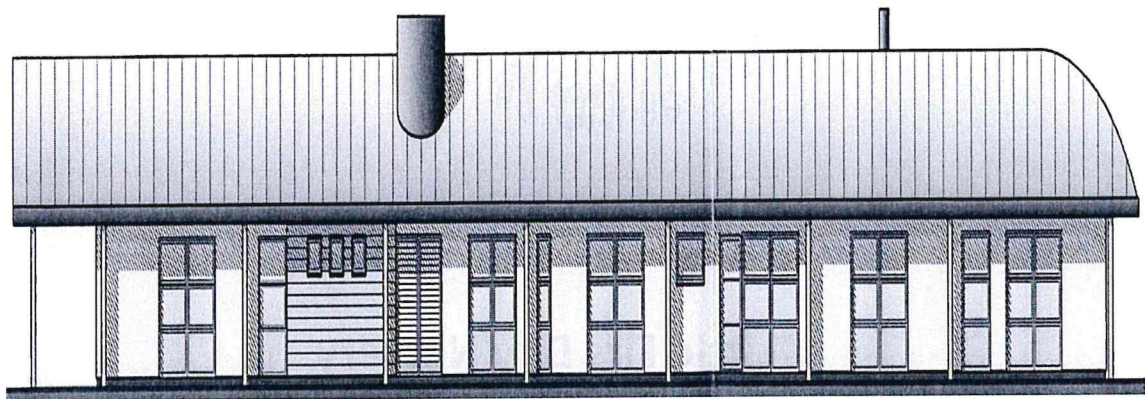
Year ended: 31st August 2020

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.

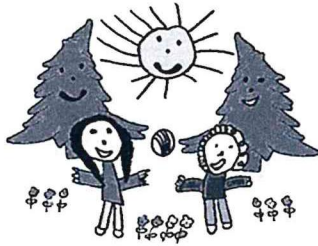
We promote British Values-Democracy, Rule of Law, Individual Liberty and Mutual Tolerance and Respect of those with different faiths and beliefs and these are embedded into our diverse curriculum and teaching practice. This ensures that the children learn acceptance and respect for all cultures, faiths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