

NESTLINGS PRE SCHOOL

England & Wales · Charity number 1079909

Details

Status Registered

Legal form Other

Registered 2000-03-20

Register [View on the Charity Commission register](#)

Contact

Address The Nestlings Pre School
School Lane
Staverton
Trowbridge
BA14 6NZ

Phone 01225 783383

Email belinda.at.nestlings@googlemail.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY: A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN, REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREA C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We provide education for children aged between two and five through planned play activities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WILTSHIRE.
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£114,901	£119,115	-	-
2023-08-31	£115,116	£119,041	-	-
2022-08-31	£99,836	£109,775	-	-
2021-08-31	£82,467	£106,917	-	-
2020-08-31	£102,836	£109,692	-	-

Trustees

Name	Role	Appointed
Sian Stone	Chair	2023-04-20
Angela Dolman		2023-04-19
Ariane Schoepf		2024-01-29

NESTLINGS PRE SCHOOL

England & Wales - Charity number 1079909

Accounts

Nestlings Pre School

Trustees' Annual Report

Year ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Achievements and performance

As we emerged from Covid restrictions the Preschool proved to be popular within the local community providing an early years education to over 35 children during the year. Nestlings provided a safe and stimulating environment where children flourished. Strong key worker links helped children to reach their potential. Fundraising and keeping fees low made the setting affordable to all families. Good relationships were formed with parents and approachable staff ensured families were supported at all times.

Financial review

Reserves policy

The charity has a policy to maintain adequate reserves in order to fulfil its functions for a period after any loss of income.

In accordance with this policy, an allocation has been made of £17,000 of reserves as a redundancy fund. An additional £3,500 has been allocated as a contingency fund to cover running costs without any funding for a period of three months.

Finally, £3,000 of reserves has been allocated to potential council grant reclaims, and £3,000 for any emergency building repairs.

Structure, governance and management

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

Nestlings Pre School

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Reference and administrative details

Registered charity name Nestlings Pre School
Charity registration number 1079909
Principal office School Lane
Staverton
Trowbridge
Wiltshire
BA14 6NZ

The trustees

S Stone
K Trebble
A Dolman

Independent examiner Charlton Baker Limited
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

The trustees' annual report was approved on  and signed on behalf of the board of trustees by.

S Stone
Trustee

Nestlings Pre School

Independent Examiner's Report to the Trustees of Nestlings Pre School

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Nestlings Pre School ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Charlton Baker Limited
Independent Examiner

33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Nestlings Pre School

Statement of Financial Activities

Year ended 31 August 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	113,775	113,775	114,615
Other trading activities	5	965	965	399
Investment income	6	161	161	102
Total income		<u>114,901</u>	<u>114,901</u>	<u>115,116</u>
Expenditure				
Expenditure on charitable activities		<u>119,115</u>	<u>119,115</u>	<u>119,041</u>
Total expenditure		<u>119,115</u>	<u>119,115</u>	<u>119,041</u>
Net expenditure and net movement in funds		<u>(4,214)</u>	<u>(4,214)</u>	<u>(3,925)</u>
Reconciliation of funds				
Total funds brought forward		25,094	25,094	29,019
Total funds carried forward		<u>20,880</u>	<u>20,880</u>	<u>25,094</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

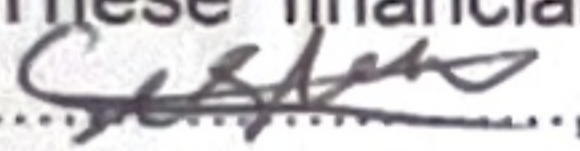
The notes on pages 6 to 11 form part of these financial statements.

Nestlings Pre School

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	3,096	4,162
Current assets			
Debtors	12	358	176
Cash at bank and in hand		19,324	22,306
		<u>19,682</u>	<u>22,482</u>
Creditors: amounts falling due within one year	13	<u>1,898</u>	<u>1,550</u>
Net current assets		<u>17,784</u>	<u>20,932</u>
Total assets less current liabilities		<u>20,880</u>	<u>25,094</u>
Net assets		<u>20,880</u>	<u>25,094</u>
Funds of the charity			
Unrestricted funds		<u>20,880</u>	<u>25,094</u>
Total charity funds	16	<u>20,880</u>	<u>25,094</u>

These financial statements were approved by the board of trustees and authorised for issue on , and are signed on behalf of the board by:

S Stone
Trustee

The notes on pages 6 to 11 form part of these financial statements.

NESTLINGS PRE SCHOOL

England & Wales - Charity number 1079909

Accounts

Nestlings Pre School
Unaudited Financial Statements
31 August 2023

CHARLTON BAKER LIMITED

Chartered accountants
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Nestlings Pre School

Financial Statements

Year ended 31 August 2023

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Nestlings Pre School

Trustees' Annual Report

Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Achievements and performance

As we emerged from Covid restrictions the Preschool proved to be popular within the local community providing an early years education to over 35 children during the year. Nestlings provided a safe and stimulating environment where children flourished. Strong key worker links helped children to reach their potential. Fundraising and keeping fees low made the setting affordable to all families. Good relationships were formed with parents and approachable staff ensured families were supported at all times.

Financial review

Reserves policy

The charity has a policy to maintain adequate reserves in order to fulfil its functions for a period after any loss of income.

In accordance with this policy, an allocation has been made of £17,000 of reserves as a redundancy fund. An additional £3,500 has been allocated as a contingency fund to cover running costs without any funding for a period of three months.

Finally, £3,000 of reserves has been allocated to potential council grant reclaims, and £3,000 for any emergency building repairs.

Structure, governance and management

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

Nestlings Pre School

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Reference and administrative details

Registered charity name Nestlings Pre School

Charity registration number 1079909

Principal office School Lane
Staverton
Trowbridge
Wiltshire
BA14 6NZ

The trustees

S Stone
K Trebble
C Hills (Resigned 18 April 2023)
A Dolman (Appointed 19 April 2023)

Independent examiner Charlton Baker Limited
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

S Stone
Trustee

Nestlings Pre School

Independent Examiner's Report to the Trustees of Nestlings Pre School

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Nestlings Pre School ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

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I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Charlton Baker Limited
Independent Examiner

33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Nestlings Pre School

Statement of Financial Activities

Year ended 31 August 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	114,615	114,615	99,463
Other trading activities	5	399	399	370
Investment income	6	102	102	3
Total income		<u>115,116</u>	<u>115,116</u>	<u>99,836</u>
Expenditure				
Expenditure on charitable activities		<u>119,041</u>	<u>119,041</u>	<u>109,775</u>
Total expenditure		<u>119,041</u>	<u>119,041</u>	<u>109,775</u>
Net expenditure and net movement in funds		<u>(3,925)</u>	<u>(3,925)</u>	<u>(9,939)</u>
Reconciliation of funds				
Total funds brought forward		<u>29,019</u>	<u>29,019</u>	<u>38,958</u>
Total funds carried forward		<u>25,094</u>	<u>25,094</u>	<u>29,019</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

Nestlings Pre School

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	11	4,162	5,322
Current assets			
Debtors	12	176	277
Cash at bank and in hand		<u>22,306</u>	<u>25,678</u>
		22,482	25,955
Creditors: amounts falling due within one year	13	<u>1,550</u>	<u>2,258</u>
Net current assets		<u>20,932</u>	<u>23,697</u>
Total assets less current liabilities		<u>25,094</u>	<u>29,019</u>
Net assets		<u>25,094</u>	<u>29,019</u>
Funds of the charity			
Unrestricted funds		<u>25,094</u>	<u>29,019</u>
Total charity funds	16	<u>25,094</u>	<u>29,019</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

S Stone
Trustee

The notes on pages 6 to 11 form part of these financial statements.

Nestlings Pre School

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is School Lane, Staverton, Trowbridge, Wiltshire, BA14 6NZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Income tax

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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.

Nestlings Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

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.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	33% reducing balance

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Nestlings Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	116	116	–	–
Admissions	12,636	12,636	14,632	14,632
Grants				
Government grant income	101,863	101,863	84,831	84,831
	<u>114,615</u>	<u>114,615</u>	<u>99,463</u>	<u>99,463</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>399</u>	<u>399</u>	<u>370</u>	<u>370</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>102</u>	<u>102</u>	<u>3</u>	<u>3</u>

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,440</u>	<u>1,803</u>

Nestlings Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

8. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	858	792

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	92,618	86,582
Employer contributions to pension plans	2,256	1,922
	<u>94,874</u>	<u>88,504</u>

The average head count of employees during the year was 10 (2022: 10).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

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

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

11. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2022	3,295	19,815	3,696	26,806
Additions	–	–	280	280
At 31 August 2023	<u>3,295</u>	<u>19,815</u>	<u>3,976</u>	<u>27,086</u>
Depreciation				
At 1 September 2022	2,953	15,015	3,516	21,484
Charge for the year	88	1,200	152	1,440
At 31 August 2023	<u>3,041</u>	<u>16,215</u>	<u>3,668</u>	<u>22,924</u>
Carrying amount				
At 31 August 2023	<u>254</u>	<u>3,600</u>	<u>308</u>	<u>4,162</u>
At 31 August 2022	<u>342</u>	<u>4,800</u>	<u>180</u>	<u>5,322</u>

Nestlings Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

12. Debtors

	2023	2022
	£	£
Trade debtors	176	277

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	792	792
Social security and other taxes	353	1,144
Other creditors	405	322
	<u>1,550</u>	<u>2,258</u>

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,256 (2022: £1,922).

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>101,863</u>	<u>84,831</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>29,019</u>	<u>115,116</u>	<u>(119,041)</u>	<u>25,094</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>38,958</u>	<u>99,836</u>	<u>(109,775)</u>	<u>29,019</u>

Nestlings Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,162	4,162
Current assets	22,482	22,482
Creditors less than 1 year	<u>(1,550)</u>	<u>(1,550)</u>
Net assets	<u>25,094</u>	<u>25,094</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,322	5,322
Current assets	25,955	25,955
Creditors less than 1 year	<u>(2,258)</u>	<u>(2,258)</u>
Net assets	<u>29,019</u>	<u>29,019</u>

18. Capital commitments

	2023 £	2022 £
Contracted but not provided for in the financial statements	6,692	6,692

19. Related parties

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

Nestlings Pre School
Management Information
Year ended 31 August 2023

The following pages do not form part of the financial statements.

Nestlings Pre School

Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	116	–
Admissions	12,636	14,632
Government grant income	101,863	84,831
	<u>114,615</u>	<u>99,463</u>
Other trading activities		
Fundraising events	399	370
Investment income		
Bank interest receivable	102	3
	<u>115,116</u>	<u>99,836</u>
Total income	<u>115,116</u>	<u>99,836</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	92,618	86,582
Pension costs	2,256	1,922
Rent	2,183	883
Light and heat	4,050	3,359
Insurance	606	606
Other establishment	4,909	4,558
Legal and professional fees	1,945	2,000
Telephone	697	719
Other office costs	865	743
Depreciation	1,440	1,803
Consumable equipment	5,797	4,623
Activity & excursion costs	569	100
Training	346	1,129
Premises insurance	760	748
	<u>119,041</u>	<u>109,775</u>
Total expenditure	<u>119,041</u>	<u>109,775</u>
Net expenditure	<u>(3,925)</u>	<u>(9,939)</u>

NESTLINGS PRE SCHOOL

England & Wales - Charity number 1079909

Accounts

Nestlings Pre School

Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	–	86
Admissions	14,632	6,128
Government grant income	84,831	75,654
	<u>99,463</u>	<u>81,868</u>
Other trading activities		
Fundraising events	370	594
Investment income		
Bank interest receivable	3	4
	<u>99,836</u>	<u>82,466</u>
Total income		
	<u>99,836</u>	<u>82,466</u>
Expenditure		
Costs of other trading activities		
Bad debts	–	207
Expenditure on charitable activities		
Wages and salaries	86,582	89,421
Pension costs	1,922	2,069
Rent	883	1,200
Light and heat	3,359	1,053
Insurance	606	726
Other establishment	4,558	4,655
Legal and professional fees	2,000	1,545
Telephone	719	739
Other office costs	743	682
Depreciation	1,803	2,405
Other interest payable and similar charges	–	43
Consumable equipment	4,623	1,271
Activity & excursion costs	100	100
Training	1,129	194
Premises insurance	748	606
	<u>109,775</u>	<u>106,709</u>
Total expenditure		
	<u>109,775</u>	<u>106,916</u>
Net expenditure		
	<u>(9,939)</u>	<u>(24,450)</u>

Nestlings Pre School
Management Information
Year ended 31 August 2022

Nestlings Pre School
Notes to the Financial Statements
Year ended 31 August 2022

17. Analysis of net assets between funds

	Investment Funds	Total Funds	
	2022	2021	
	£	£	
Net assets	22,019	22,019	
Current assets	18,258	18,258	
Provisions for liabilities	(2,239)	(2,239)	
Long-term assets	1,530	1,530	

	Investment Funds	Total Funds	
	2021	2020	
	£	£	
Net assets	22,019	22,019	
Current assets	18,258	18,258	
Provisions for liabilities	(2,239)	(2,239)	
Long-term assets	1,530	1,530	

The following pages do not form part of the financial statements.

Nestlings Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	5,322	5,322
Current assets	25,955	25,955
Creditors less than 1 year	(2,258)	(2,258)
Net assets	<u>29,019</u>	<u>29,019</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	7,125	7,125
Current assets	34,081	34,081
Creditors less than 1 year	(2,248)	(2,248)
Net assets	<u>38,958</u>	<u>38,958</u>

18. Capital commitments

	2022	2021
	£	£
Contracted but not provided for in the financial statements	6,692	6,692

19. Related parties

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

Nestlings Pre School

Notes to the Financial Statements (continued)

Year ended 31 August 2022

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	792	720
Social security and other taxes	1,144	1,167
Other creditors	322	361
	<u>2,258</u>	<u>2,248</u>

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,922 (2021: £2,069).

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>84,831</u>	<u>75,654</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021	Income £	Expenditure £	At 31 August 20 22
General funds	<u>38,958</u>	<u>99,836</u>	<u>(109,775)</u>	<u>29,019</u>

	At 1 September 2020	Income £	Expenditure £	At 31 August 20 21
General funds	<u>63,408</u>	<u>82,466</u>	<u>(106,916)</u>	<u>38,958</u>

Nestlings Pre School

Notes to the Financial Statements (continued)

Year ended 31 August 2022

8. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	792	720

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	86,582	89,421
Employer contributions to pension plans	1,922	2,069
	<u>88,504</u>	<u>91,490</u>

The average head count of employees during the year was 10 (2021: 8).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

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

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

11. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2021 and 31 August 2022	<u>3,295</u>	<u>19,815</u>	<u>3,696</u>	<u>26,806</u>
Depreciation				
At 1 September 2021	2,838	13,416	3,427	19,681
Charge for the year	115	1,599	89	1,803
At 31 August 2022	<u>2,953</u>	<u>15,015</u>	<u>3,516</u>	<u>21,484</u>
Carrying amount				
At 31 August 2022	<u>342</u>	<u>4,800</u>	<u>180</u>	<u>5,322</u>
At 31 August 2021	<u>457</u>	<u>6,399</u>	<u>269</u>	<u>7,125</u>

12. Debtors

	2022	2021
	£	£
Trade debtors	<u>277</u>	<u>-</u>

Nestlings Pre School

Notes to the Financial Statements (continued)

Year ended 31 August 2022

3. Accounting policies (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	–	–	86	86
Admissions	14,632	14,632	6,128	6,128
Grants				
Government grant income	84,831	84,831	75,654	75,654
	<u>99,463</u>	<u>99,463</u>	<u>81,868</u>	<u>81,868</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	370	370	594	594

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	3	3	4	4

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,803</u>	<u>2,405</u>

Nestlings Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

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.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	33% reducing balance

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Nestlings Pre School

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is School Lane, Staverton, Trowbridge, Wiltshire, BA14 6NZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Income tax

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

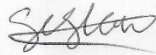
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Nestlings Pre School
Statement of Financial Position
31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	11	5,322	7,125
Current assets			
Debtors	12	277	-
Cash at bank and in hand		25,678	34,081
		25,955	34,081
Creditors: amounts falling due within one year	13	2,258	2,248
Net current assets		23,697	31,833
Total assets less current liabilities		29,019	38,958
Net assets		29,019	38,958
Funds of the charity			
Unrestricted funds		29,019	38,958
Total charity funds	16	29,019	38,958

These financial statements were approved by the board of trustees and authorised for issue on 26.10.22, and are signed on behalf of the board by:

S Stone
Trustee



The notes on pages 6 to 11 form part of these financial statements.

Nestlings Pre School

Statement of Financial Activities

Year ended 31 August 2022

	Note	2022		2021
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	99,463	99,463	81,868
Other trading activities	5	370	370	594
Investment income	6	3	3	4
Total income		<u>99,836</u>	<u>99,836</u>	<u>82,466</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities		–	–	207
Expenditure on charitable activities		109,775	109,775	106,709
Total expenditure		<u>109,775</u>	<u>109,775</u>	<u>106,916</u>
Net expenditure and net movement in funds		<u>(9,939)</u>	<u>(9,939)</u>	<u>(24,450)</u>
Reconciliation of funds				
Total funds brought forward		38,958	38,958	63,408
Total funds carried forward		<u>29,019</u>	<u>29,019</u>	<u>38,958</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

Nestlings Pre School

Independent Examiner's Report to the Trustees of Nestlings Pre School

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Nestlings Pre School ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Charlton Baker

Charlton Baker Limited
Independent Examiner

33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Nestlings Pre School

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Reference and administrative details

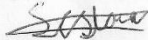
Registered charity name Nestlings Pre School
Charity registration number 1079909
Principal office School Lane
Staverton
Trowbridge
Wiltshire
BA14 6NZ

The trustees

S Stone
K Trebble
C Hills (Resigned 18 April 2023)

Independent examiner Charlton Baker Limited
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

The trustees' annual report was approved on 29/06/22 and signed on behalf of the board of trustees by:



S Stone
Trustee

Nestlings Pre School

Trustees' Annual Report

Year ended 31 August 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Objectives and activities

The charity aims to provide a safe, stimulating and friendly environment, which also ensures equal opportunities for all children and families.

Children under school age are enhanced in their development and education in a community based parent involving group.

Achievements and performance

As we emerged from Covid restrictions the Preschool proved to be popular within the local community providing an early years education to over 35 children during the year. Nestlings provided a safe and stimulating environment where children flourished. Strong key worker links helped children to reach their potential. Fundraising and keeping fees low made the setting affordable to all families. Good relationships were formed with parents and approachable staff ensured families were supported at all times.

Financial review

Reserves policy

The charity has a policy to maintain adequate reserves in order to fulfil its functions for a period after any loss of income.

In accordance with this policy, an allocation has been made of £17,000 of reserves as a redundancy fund. An additional £3,500 has been allocated as a contingency fund to cover running costs without any funding for a period of three months.

Finally, £3,000 of reserves has been allocated to potential council grant reclaims, and £3,000 for any emergency building repairs.

Structure, governance and management

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

Nestlings Pre School

Financial Statements

Year ended 31 August 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	13

CHARITY REGISTRATION NUMBER: 1079909

Nestlings Pre School
Unaudited Financial Statements
31 August 2022

CHARLTON BAKER LIMITED
Chartered accountants
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

NESTLINGS PRE SCHOOL

England & Wales - Charity number 1079909

Accounts

REGISTERED CHARITY NUMBER: 1079909

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
NESTLINGS PRE SCHOOL**

Charlton Baker
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

NESTLINGS PRE SCHOOL
Contents of the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2021

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Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

NESTLINGS PRE SCHOOL
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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to provide a safe, stimulating and friendly environment, which also ensures equal opportunities for all children and families.

Children under school age are enhanced in their development and education in a community based parent involving group.

FINANCIAL REVIEW

Reserves policy

The charity has a policy to maintain adequate reserves in order to fulfil its functions for a period after any loss of income.

In accordance with this policy, an allocation has been made of £17,000 of reserves as a redundancy fund. An additional £3,500 has been allocated as a contingency fund to cover running costs without any funding for a period of three months.

Finally, £3,000 of reserves has been allocated to potential council grant reclaims, and £3,000 for any emergency building repairs.

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

1079909

Principal address

School Lane
Staverton
Trowbridge
Wiltshire
BA14 6NZ

Trustees

M Girdlestone Chair (resigned 30.9.21)
K Trebble Secretary
C Hillis Treasurer
S Grant (appointed 1.10.21)

Independent Examiner

Charlton Baker
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Approved by order of the board of trustees on 9 June 2022 and signed on its behalf by:



K Trebble - Trustee

**Independent Examiner's Report to the Trustees of
Nestlings Pre School**

Independent examiner's report to the trustees of Nestlings Pre School

I report to the charity trustees on my examination of the accounts of Nestlings Pre School (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.

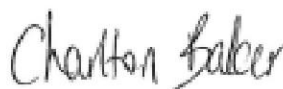
Independent examiner's statement

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.

Charlton Baker
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA



9 June 2022

NESTLINGS PRE SCHOOL
Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		6,215	4,924
Charitable activities			
WCC Grants		75,654	97,890
Other trading activities	2	594	-
Investment income	3	4	22
Total		82,467	102,836
EXPENDITURE ON			
Raising funds		207	227
Charitable activities			
Charitable activities		106,710	109,465
Total		106,917	109,692
NET INCOME/(EXPENDITURE)		(24,450)	(6,856)
RECONCILIATION OF FUNDS			
Total funds brought forward		63,408	70,264
TOTAL FUNDS CARRIED FORWARD		38,958	63,408

The notes form part of these financial statements

NESTLINGS PRE SCHOOL

Statement of Financial Position
31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	7,125	9,530
CURRENT ASSETS			
Debtors	8	-	13
Cash at bank and in hand		34,081	55,894
		<u>34,081</u>	<u>55,907</u>
CREDITORS			
Amounts falling due within one year	9	(2,248)	(2,029)
		<u>31,833</u>	<u>53,878</u>
NET CURRENT ASSETS			
		<u>31,833</u>	<u>53,878</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,958</u>	<u>63,408</u>
NET ASSETS		<u>38,958</u>	<u>63,408</u>
FUNDS	10		
Unrestricted funds		38,958	63,408
TOTAL FUNDS		<u>38,958</u>	<u>63,408</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 June 2022 and were signed on its behalf by:



K Trebble - Trustee

The notes form part of these financial statements

NESTLINGS PRE SCHOOL

Notes to the Financial Statements FOR THE YEAR ENDED 31 AUGUST 2021

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NESTLINGS PRE SCHOOL

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	<u>594</u>	<u>-</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable - trading	<u>4</u>	<u>22</u>

4. 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.

5. STAFF COSTS

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

	2021	2020
Staff	<u>8</u>	<u>9</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,924
Charitable activities	
WCC Grants	97,890
Investment income	<u>22</u>
Total	<u>102,836</u>
EXPENDITURE ON	
Raising funds	227
Charitable activities	
Charitable activities	109,465
Total	<u>109,692</u>
NET INCOME(EXPENDITURE)	<u>(6,856)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	70,264

NESTLINGS PRE SCHOOL
Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
				Unrestricted fund £
				<u>63,408</u>
7. TANGIBLE FIXED ASSETS				
	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2020 and 31 August 2021	<u>3,295</u>	<u>19,815</u>	<u>3,696</u>	<u>26,806</u>
DEPRECIATION				
At 1 September 2020	2,685	11,283	3,308	17,276
Charge for year	153	2,133	119	2,405
At 31 August 2021	<u>2,838</u>	<u>13,416</u>	<u>3,427</u>	<u>19,681</u>
NET BOOK VALUE				
At 31 August 2021	<u>457</u>	<u>6,399</u>	<u>269</u>	<u>7,125</u>
At 31 August 2020	<u>610</u>	<u>8,532</u>	<u>388</u>	<u>9,530</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2021 £	2020 £
Trade debtors			<u>-</u>	<u>13</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2021 £	2020 £
Taxation and social security			1,527	1,563
Other creditors			721	476
			<u>2,248</u>	<u>2,029</u>
10. MOVEMENT IN FUNDS				
	At 1.9.20 £	Net movement in funds £	At 31.8.21 £	
Unrestricted funds				
General fund	<u>63,408</u>	<u>(24,450)</u>	<u>38,958</u>	
TOTAL FUNDS	<u>63,408</u>	<u>(24,450)</u>	<u>38,958</u>	

NESTLINGS PRE SCHOOL

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2021

10. 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	82,467	(106,917)	(24,450)
TOTAL FUNDS	<u>82,467</u>	<u>(106,917)</u>	<u>(24,450)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	70,264	(6,856)	63,408
TOTAL FUNDS	<u>70,264</u>	<u>(6,856)</u>	<u>63,408</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,836	(109,692)	(6,856)
TOTAL FUNDS	<u>102,836</u>	<u>(109,692)</u>	<u>(6,856)</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	70,264	(31,306)	38,958
TOTAL FUNDS	<u>70,264</u>	<u>(31,306)</u>	<u>38,958</u>

NESTLINGS PRE SCHOOL

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2021

10. 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	185,303	(216,609)	(31,306)
TOTAL FUNDS	<u>185,303</u>	<u>(216,609)</u>	<u>(31,306)</u>

11. CAPITAL COMMITMENTS

	2021 £	2020 £
Contracted but not provided for in the financial statements	<u>6,692</u>	<u>6,692</u>

12. RELATED PARTY DISCLOSURES

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

NESTLINGS PRE SCHOOL

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	86	-
Admissions	6,129	4,924
	<u>6,215</u>	<u>4,924</u>
Other trading activities		
Fundraising events	594	-
Investment income		
Interest receivable - trading	4	22
Charitable activities		
Grants	75,654	97,890
Total incoming resources	82,467	102,836
EXPENDITURE		
Other trading activities		
Bad debts	207	227
Charitable activities		
Wages	89,421	89,533
Pensions	2,069	1,994
Light and heat	1,053	1,070
Telephone	739	978
Postage and stationery	682	675
Premises costs	4,655	5,101
Refreshments	-	608
Consumable equipment	1,271	1,518
Activity & excursion costs	100	105
Plant and machinery	162	203
Fixtures and fittings	2,133	2,844
Computer equipment	119	174
	<u>102,394</u>	<u>104,801</u>
Support costs		
Management		
Rent & Rates	1,200	1,200
Insurance	726	726
Training	194	948
Professional Fees	642	403
Premises Insurance	606	606
	<u>3,368</u>	<u>3,881</u>
Finance		
Interest payable	43	123

This page does not form part of the statutory financial statements

NESTLINGS PRE SCHOOL

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2021

	2021	2020
	£	£
Finance		
Governance costs		
Accountancy and legal fees	905	660
Total resources expended	<u>106,917</u>	<u>108,692</u>
Net expenditure	<u>(24,450)</u>	<u>(6,856)</u>

This page does not form part of the statutory financial statements

NESTLINGS PRE SCHOOL

England & Wales - Charity number 1079909

Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2020

for

NESTLINGS PRE SCHOOL

The Trustees have prepared these financial statements in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006. The Trustees have prepared these financial statements in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity aims to provide a safe, secure and stimulating environment for all children and young people.

Charities and other bodies may be required to provide information about their financial performance.

FINANCIAL REVIEW

Financial review

The charity has achieved a surplus of £1,000 for the year ended 31 August 2020.

In accordance with the provisions of the Companies Act 2006 and the Charities Act 2006, the Trustees have prepared these financial statements in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006.

The charity has achieved a surplus of £1,000 for the year ended 31 August 2020.

The charity has achieved a surplus of £1,000 for the year ended 31 August 2020.

Trustees should be satisfied that the financial statements give a true and fair view of the charity's financial position.

The charity has achieved a surplus of £1,000 for the year ended 31 August 2020.

GOVERNANCE, FINANCIAL AND MANAGEMENT

Governance, financial and management

The charity is governed by a governing body consisting of trustees and members of staff.

The charity has achieved a surplus of £1,000 for the year ended 31 August 2020.

REGISTRATION AND ADMINISTRATIVE DETAILS

Registered charity number

1079909

Charity name

Nestlings Pre School

Address

Blomfields, The Courtyard, 33 Duke Street, Trowbridge, Wiltshire, BA14 8EA

Charity number

1079909

Trustees

Chairman: Mrs J. Smith

Trustee: Mrs J. Smith

Trustee: Mrs J. Smith

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Trustee: Mrs J. Smith

Trustee: Mrs J. Smith

Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

[Signature]

A. Smith - Trustee

NESTLINGS PRE SCHOOL

Contents of the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2020

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Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9

NESTLINGS PRE SCHOOL

**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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to provide a safe, stimulating and friendly environment, which also ensures equal opportunities for all children and families.

Children under school age are enhanced in their development and education in a community based parent involving group.

FINANCIAL REVIEW

Reserves policy

The charity has a policy to maintain adequate reserves in order to fulfil its functions for a period after any loss of income.

In accordance with this policy, an allocation has been made of £17,000 of reserves as a redundancy fund. An additional £3,500 has been allocated as a contingency fund to cover running costs without any funding for a period of three months.

Finally, £3,000 of reserves has been allocated to potential council grant reclaims, and £3,000 for any emergency building repairs.

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

1079909

Principal address

School Lane
Staverton
Trowbridge
Wiltshire
BA14 6NZ

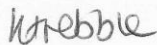
Trustees

M Girdlestone Chair
K Trebble Secretary
S Williams Treasurer (resigned 1.3.20)
C Hillis Treasurer (appointed 1.3.20)

Independent Examiner

Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Approved by order of the board of trustees on 18 May 2021 and signed on its behalf by:



K Trebble - Trustee

**Independent Examiner's Report to the Trustees of
Nestlings Pre School**

Independent examiner's report to the trustees of Nestlings Pre School

I report to the charity trustees on my examination of the accounts of Nestlings Pre School (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

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.

Blomfields

Blomfields
Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

18 May 2021

NESTLINGS PRE SCHOOL

Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,924	11,054
Charitable activities			
WCC Grants		97,890	97,879
Investment income	2	22	25
Total		102,836	108,958
EXPENDITURE ON			
Raising funds		227	926
Charitable activities			
Charitable activities		109,465	101,356
Total		109,692	102,282
NET INCOME/(EXPENDITURE)		(6,856)	6,676
RECONCILIATION OF FUNDS			
Total funds brought forward		70,264	63,588
TOTAL FUNDS CARRIED FORWARD		63,408	70,264

The notes form part of these financial statements

NESTLINGS PRE SCHOOL

Statement of Financial Position
31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	6	9,530	5,786
CURRENT ASSETS			
Debtors	7	13	7,070
Cash at bank and in hand		55,894	58,917
		<u>55,907</u>	<u>65,987</u>
CREDITORS			
Amounts falling due within one year	8	(2,029)	(1,509)
		<u>53,878</u>	<u>64,478</u>
NET CURRENT ASSETS			
		<u>63,408</u>	<u>70,264</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>63,408</u>	<u>70,264</u>
NET ASSETS			
		<u>63,408</u>	<u>70,264</u>
FUNDS			
Unrestricted funds	9	63,408	70,264
TOTAL FUNDS		<u>63,408</u>	<u>70,264</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 May 2021 and were signed on its behalf by:

K Trebble

K Trebble - Trustee

The notes form part of these financial statements

NESTLINGS PRE SCHOOL

Notes to the Financial Statements FOR THE YEAR ENDED 31 AUGUST 2020

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NESTLINGS PRE SCHOOL

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2020

2. INVESTMENT INCOME

	2020	2019
Interest receivable - trading	£	£
	<u>22</u>	<u>25</u>

3. 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.

4. STAFF COSTS

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

Staff	2020	2019
	9	9
	<u>9</u>	<u>9</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	11,054
Charitable activities	
WCC Grants	97,879
Investment income	25
Total	<u>108,958</u>
EXPENDITURE ON	
Raising funds	926
Charitable activities	
Charitable activities	101,356
Total	<u>102,282</u>
NET INCOME	<u>6,676</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	63,588
TOTAL FUNDS CARRIED FORWARD	<u><u>70,264</u></u>

NESTLINGS PRE SCHOOL

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2020

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2019	3,295	12,850	3,696	19,841
Additions	-	6,965	-	6,965
At 31 August 2020	3,295	19,815	3,696	26,806
DEPRECIATION				
At 1 September 2019	2,482	8,439	3,134	14,055
Charge for year	203	2,844	174	3,221
At 31 August 2020	2,685	11,283	3,308	17,276
NET BOOK VALUE				
At 31 August 2020	610	8,532	388	9,530
At 31 August 2019	813	4,411	562	5,786

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	13	378
Prepayments	-	6,692
	13	7,070

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Taxation and social security	1,553	1,034
Other creditors	476	475
	2,029	1,509

9. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	70,264	(6,856)	63,408
TOTAL FUNDS	70,264	(6,856)	63,408

NESTLINGS PRE SCHOOL

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2020

9. 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	102,836	(109,692)	(6,856)
TOTAL FUNDS	<u>102,836</u>	<u>(109,692)</u>	<u>(6,856)</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	63,588	6,676	70,264
TOTAL FUNDS	<u>63,588</u>	<u>6,676</u>	<u>70,264</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,958	(102,282)	6,676
TOTAL FUNDS	<u>108,958</u>	<u>(102,282)</u>	<u>6,676</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	63,588	(180)	63,408
TOTAL FUNDS	<u>63,588</u>	<u>(180)</u>	<u>63,408</u>

NESTLINGS PRE SCHOOL

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

9. 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	211,794	(211,974)	(180)
TOTAL FUNDS	211,794	(211,974)	(180)

10. CAPITAL COMMITMENTS

	2020 £		2019 £
Contracted but not provided for in the financial statements	6,692		6,692

11. RELATED PARTY DISCLOSURES

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