

THE FIRS NURSERY

England & Wales · Charity number 1107989

Details

Status Registered

Legal form Other

Registered 2005-02-07

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

Contact

Address Firs Nursery
Shalmsford Street
Chartham
Canterbury
CT4 7QN

Phone 01227731876

Email firs.chartham@virgin.net

Website www.firsnursery.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE 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, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, 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 WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(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 AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Our fund raising for the year included various events such as Christmas Fair, Easter Bonnet parade, Big Quiz Night, May Fair and Printed tea towels and photographs.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** CHARTHAM, CANTERBURY, KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£298,164	£286,348	-	-
2023-08-31	£285,871	£244,085	-	-
2022-08-31	£238,022	£223,177	-	-
2021-08-31	£209,491	£180,243	-	-
2020-08-31	£167,084	£152,099	-	-

Trustees

Name	Role	Appointed
Alexandra Potts		2023-11-29
Caroline Thwaites		2023-11-29
Emily Wassell		2019-11-22
Georgette Fenn		2021-11-25
Madeline Bell		2022-11-28
Sarah Delo		2021-11-25
Sarah Wild		2021-11-25

Accounts

Charity Number: 1107989

**The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2024**

The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2024

Charity Number	1107989
Working Name	The Firs Nursery School
Principal Address	Shalmsford Street Chartham Canterbury Kent CT4 7QN
Trustees	Madeline Bell (Treasurer) Alexandra Potts Caroline Thwaites Emily Wassell Valarie Elvidge (resigned 08/01/2025) Sarah Wild (appointed Chair 31/01/2023) Georgette Fenn Sarah Delo
Independent Examiner	H.M. Cook ACA MAAT Roake & Cook Limited 46 School Lane Blean Canterbury Kent CT2 9JA

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	2	Independent Examiner's Report
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	4	Balance Sheet
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The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2024

Trustees' Report

Reference and administration

The names of trustees, the principle address and other administrative information is disclosed under General Information on the preceding page.

Structure, governance and management

The association was registered as a charity, number 1107989.

Trustees are appointed by the parents of children registered with the nursery school.

Objectives and activities

The aims of pre-school are 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 attending nursery by the following means:

- 1) Offering appropriate care, education and play facilities;
- 2) Family learning and education;
- 3) The right of parents to take responsibility and become involved in activities;
- 4) Equal opportunities for all children whatever their race, culture, religion, means or ability; and
- 5) Adhering to the furtherance of the aims and objectives of pre-school alliance.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission.

Achievements and performance

During this year we completed a refurbishment of our garden area, including new astroturf, rubber matting, mud kitchen and other additions, the children and staff have enjoyed good use of it throughout the year.

Our usual festive celebrations were held in December, with stay and play, Christmas party and Christmas lunch, these were well received.

We continue to run holiday clubs during school holidays, these are well attended.

We have engaged in forest school sessions with Chartham Primary Forest school, these are fantastic opportunities for the nursery children to learn new skills.

We had our anticipated Ofsted inspection January 2024 and are pleased to announce that we have maintained our Good rating.

As a setting we continue to fundraise both for our own purposes and for other charities. This has included wish lists, dress up and celebration days.

We continue to be full to capacity with children aged 2 to 4 years and we maintain a waiting list.

Financial review

The charity's policy on reserves is to always maintain sufficient liquid funds to meet its obligations for the years ahead; it is therefore the policy to always maintain reserves to cover the next three months' estimated expenditure. Any excess funds are retained to finance future improvements and extensions to the charity's facilities.

No restricted funds were brought forward or received during the year.

During the year, the charity recorded a surplus of £11,816. When this is added to the balance brought forward, the unrestricted fund balance carried forward stands at £135,718.

Signed on behalf of the trustees



Sarah Wild - Chair
Date: 23 May 2025

**The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2024**

Independent Examiner's Report To The Trustees of The Firs Nursery School ("the Charity").

I report to the Charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

The charity's trustees consider that an audit is not required for the year ended 31st August 2024 under section 144 of the Charities Act and that an independent examination is needed.

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by s130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

HM Cook

Mrs H Cook ACA

Date:

29/05/2025

For and on behalf of
Roake & Cook Limited
Chartered Accountant



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Firs Nursery School		Charity No	
		1107989	
Annual accounts for the period			
Period start date	01/09/2023	To	Period end date 31/08/2024

Statement of financial activities

Recommended categories by activity

Unrestricted funds	Restricted income funds	Total funds	Prior year funds
2024	2024	2024	2023
£	£	£	£

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Other

Total

-	-	-	300
296,614	-	296,614	284,265
-	-	-	-
289	-	289	178
1,261	-	1,261	1,128
298,164	-	298,164	285,871

Resources expended (Note 4)

Expenditure on:

Raising funds

Charitable activities

Other

Total

-	-	-	-
285,348	-	285,348	243,085
1,000	-	1,000	1,000
286,348	-	286,348	224,085

Net movement in funds

11,816	-	11,816	41,786
123,902	-	123,902	82,116
135,718	-	135,718	123,902

Reconciliation of funds:

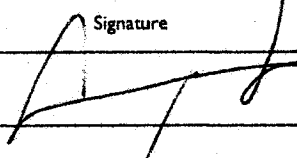
Total funds brought forward

Total funds carried forward

Balance sheet

	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total this year 2024 £	Total last year 2023 £
Fixed assets				
Intangible assets	-	-	-	-
Tangible assets (Note 7)	37,392	-	37,392	37,731
Investments	-	-	-	-
Total fixed assets	37,392	-	37,392	37,731
Current assets				
Stocks	-	-	-	-
Debtors (Note 8)	729	-	729	2,347
Investments	-	-	-	-
Cash at bank and in hand	98,597	-	98,597	84,824
Total current assets	99,326	-	99,326	87,171
Creditors: amounts falling due within one year (Note 9)	1,000	-	1,000	1,000
Net current assets/(liabilities)	98,326	-	98,326	86,171
Total assets less current liabilities	135,718	-	135,718	123,902
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	135,718	-	135,718	123,902
Funds of the Charity				
Unrestricted funds	135,718	-	135,718	123,902
Revaluation reserve	-	-	-	-
Total funds	135,718	-	135,718	123,902

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Sarah Wild (Chair)	13 May '25

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

2 Accounting Policies

2.1 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

The charity has received government grants in the reporting period. Grants are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income is reported in the SoFA when receivable.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Charitable activities are the costs of running the nursery school including staff wages and salaries, rent and maintenance of property and food and equipment supplied to the children.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500 net of grants received. They are valued at cost and written off over their estimated useful life at the rate of 20% straight line with a full years' depreciation incurred in the year of acquisition and no depreciation in the year of disposal.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.4 Going concern

COVID-19 is not expected to have a significant impact on the entity. Management has determined that there is no material uncertainty that casts doubt on the charities ability to continue as a going concern. It expects that COVID-19 might have some impact, though not significant, for example in relation to expected future performance, or the effects on some future asset valuations.

2.5 Government grants

Grants that are received in respect of expenses or losses already incurred by the entity are recognised in profit and loss in the period when the grant becomes receivable.

2.6 Fund accounting

Unrestricted funds, which have not been designated for other purposes, are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds have been donated for specific expenditures and are strictly applied only to such expenditure.

Notes to the accounts

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds	Prior year
		2024	2024	2024	2023
Analysis		£	£	£	£
Donations and legacies:	Donations and gifts	-	-	-	300
	Gift Aid	-	-	-	-
	Legacies	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Total	-	-	-	300
Charitable activities:	Fees from local authorities	160,781	-	160,781	130,021
	Fees from parents	106,396	-	106,396	137,338
	SEN funding	29,437	-	29,437	16,906
	Training	-	-	-	-
	Total	296,614	-	296,614	284,265
Other trading activities:					
	Other	1,261	-	1,261	1,128
	Total	1,261	-	1,261	1,128
Income from investments:	Interest income	289	-	289	178
	Dividend income	-	-	-	-
	Total	289	-	289	178
TOTAL INCOME		298,164	-	298,164	285,871

Notes to the accounts

Note 4 Analysis of expenditure

Analysis	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
Expenditure on raising funds:						
Staging fundraising events	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities:						
Care costs	210,104	-	210,104	198,269	-	198,269
Running and maintenance costs	73,026	-	73,026	41,219	-	41,219
Administration costs	959	-	959	2,522	-	2,522
Depreciation	1,259	-	1,259	1,075	-	1,075
Total expenditure on charitable activities	285,348	-	285,348	243,085	-	243,085
Other						
Governance costs	1,000	-	1,000	1,000	-	1,000
Total other expenditure	1,000	-	1,000	1,000	-	1,000
TOTAL EXPENDITURE	286,348	-	286,348	244,085	-	244,085

Notes to the accounts

Note 5 Details of certain items of expenditure

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

2024	2023
£	£
500	500
-	-
-	-
500	500

Notes to the accounts

Note 6 Paid employees

Staff Costs

Salaries and wages

Social security costs and pensions

Other employee benefits

Total staff costs

2024	2023
£	£
191,072	179,902
11,246	8,672
-	-
202,318	188,574

This year

Last year

Average number of full-time equivalent employees in the year:

Charitable activities

13

14

Notes to the accounts

Note 7 Tangible fixed assets

Cost or valuation

	Land and buildings	Fixtures, fittings and equipment	Total	Prior year
	2024	2024	2024	2023
	£	£	£	£
At the beginning of the year	35,084	8,720	43,804	7,664
Additions		920	920	36,140
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers	-	-	-	-
At end of the year	35,084	9,640	44,724	43,804

Depreciation and impairments

At beginning of the year	-	6,073	6,073	4,999
Disposals	-	-	-	-
Depreciation	-	1,259	1,259	1,074
Impairment	-	-	-	-
Transfers	-	-	-	-
At end of the year	-	7,332	7,332	6,073

Net book value

Net book value at the beginning of the year	35,084	2,647	37,731	2,665
Net book value at the end of the year	35,084	2,308	37,392	37,731

Notes to the accounts

Note 8 Debtors and prepayments

Analysis of debtors

Trade debtors

Prepayments and accrued income

Total

2024	2023
£	£
-	-
729	2,347
729	2,347

Notes to the accounts

Note 9 Creditors and accruals

Analysis of creditors

Accruals for grants payable
Trade creditors
Accruals and deferred income
Taxation and social security
Other creditors
Total

Amounts falling due within one year		Amounts falling due after more than one year	
2024 £	2023 £	2024 £	2023 £
-	-	-	-
-	-	-	-
1,000	1,000	-	-
-	-	-	-
-	-	-	-
1,000	1,000	-	-

Accounts

Charity Number: 1107989

**The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2023**

The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2023

Charity Number	1107989
Working Name	The Firs Nursery School
Principal Address	Shalmsford Street Chartham Canterbury Kent CT4 7QN
Trustees	Amy Geraghty (Treasurer) Madeline Bell Emily Moore (resigned) Claire Morgan (resigned) Emily Wassell Valarie Elvidge Sarah Wild (appointed Chair 31/01/2023) Georgette Fenn Sarah Delo
Independent Examiner	H.M. Cook ACA MAAT Roake & Cook Limited 46 School Lane Blean Canterbury Kent CT2 9JA

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The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2023

Trustees' Report

Reference and administration

The names of trustees, the principle address and other administrative information is disclosed under General Information on the preceding page.

Structure, governance and management

The association was registered as a charity, number 1107989.

Trustees are appointed by the parents of children registered with the nursery school.

Objectives and activities

The aims of pre-school are 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 attending nursery by the following means:

- 1) Offering appropriate care, education and play facilities;
- 2) Family learning and education;
- 3) The right of parents to take responsibility and become involved in activities;
- 4) Equal opportunities for all children whatever their race, culture, religion, means or ability; and
- 5) Adhering to the furtherance of the aims and objectives of pre-school alliance.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission.

Achievements and performance

During this year we completed our new playroom, The Hive, and children and staff have enjoyed good use of it throughout the year.

Our usual festive annual celebrations were held in December 2022, we had a very popular Saturday stay and play, including xmas songs, the children also attended an Christmas party and Christmas lunch. These were well received.

We held a successful stay & play open day in the summer term, We are now completely fully booked for the remainder of the academic year and almost completely full for September 2025 onwards.

Over the summer of 2023 we opened Busy Badger's holiday club which was well attended by children from 2 to 7 years. We continue to offer this service during all school holidays.

We have continued to welcome visits from outside professionals, these have been well received.

Over the course of the academic year we engaged Chartham Primary school forest -school teacher, we held forest school sessions for our preschool children and ended the summer term with a camp fire, hot chocolate and marshmallow sessions. The children loved this experience.

We have asked for feedback from parents through surveys and google reviews, the feedback received has been extremely positive, we continue to offer parents the opportunity to work with us on our improvement plan.

During this year we continued to await our Ofsted inspection, hopeful of another good inspection.

As a setting we have continued to fundraise both for our own purposes and for other charities. This has included an amazon wish list, dress up days, crowd funding, celebration days/focus days, and Saturday coffee mornings. All of which have been very successful.

We continue to build strong links with Chartham Primary school, benefiting from use of the grounds and outdoor learning opportunities, providing breakfast and afterschool club places for school children and having a strong transition package for those children going to school.

Financial review

The charity's policy on reserves is to always maintain sufficient liquid funds to meet its obligations for the years ahead; it is therefore the policy to always maintain reserves to cover the next three months' estimated expenditure. Any excess funds are retained to finance future improvements and extensions to the charity's facilities.

No restricted funds were brought forward or received during the year.

During the year, the charity recorded a surplus of £41,786. When this is added to the balance brought forward, the unrestricted fund balance carried forward stands at £123,902.

Signed on behalf of the trustees



Sarah Wild - Chair

Date:

The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2023

Independent Examiner's Report To The Trustees of The Firs Nursery School ("the Charity").

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

The charity's trustees consider that an audit is not required for the year ended 31st August 2023 under section 144 of the Charities Act and that an independent examination is needed.

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by s130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

H.M. COOK

Mrs H Cook ACA

Date: 24/06/24

For and on behalf of
Roake & Cook Limited
Chartered Accountant



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Firs Nursery School		Charity No 1107989	
Annual accounts for the period			
Period start date	01/09/2022	To	Period end date 31/08/2023

Statement of financial activities

Recommended categories by activity

Unrestricted funds	Restricted income funds	Total funds	Prior year funds
2023	2023	2023	2022
£	£	£	£

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Other

Total

300	-	300	7,524
284,265	-	284,265	230,363
-	-	-	-
178	-	178	9
1,128	-	1,128	126
285,871	-	285,871	238,022

Resources expended (Note 4)

Expenditure on:

Raising funds

Charitable activities

Other

Total

-	-	-	-
243,085	-	243,085	222,177
1,000	-	1,000	1,000
244,085	-	244,085	223,177

Net movement in funds

41,786	-	41,786	14,845
82,116	-	82,116	67,271
123,902	-	123,902	82,116

Reconciliation of funds:

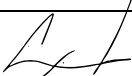
Total funds brought forward

Total funds carried forward

Balance sheet

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total this year 2023 £	Total last year 2022 £
Fixed assets				
Intangible assets	-	-	-	-
Tangible assets (Note 7)	37,731	-	37,731	2,666
Investments	-	-	-	-
Total fixed assets	37,731	-	37,731	2,666
Current assets				
Stocks	-	-	-	-
Debtors (Note 8)	2,347	-	2,347	12,000
Investments	-	-	-	-
Cash at bank and in hand	84,824	-	84,824	68,450
Total current assets	87,171	-	87,171	80,450
Creditors: amounts falling due within one year (Note 9)	1,000	-	1,000	1,000
Net current assets/(liabilities)	86,171	-	86,171	79,450
Total assets less current liabilities	123,902	-	123,902	82,116
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	123,902	-	123,902	82,116
Funds of the Charity				
Unrestricted funds	123,902	-	123,902	82,116
Revaluation reserve	-	-	-	-
Total funds	123,902	-	123,902	82,116

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Sarah Wild (Chair)	20-06-24

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

2 Accounting Policies

2.1 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

The charity has received government grants in the reporting period. Grants are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income is reported in the SoFA when receivable.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Charitable activities are the costs of running the nursery school including staff wages and salaries, rent and maintenance of property and food and equipment supplied to the children.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500 net of grants received. They are valued at cost and written off over their estimated useful life at the rate of 20% straight line with a full years' depreciation incurred in the year of acquisition and no depreciation in the year of disposal.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.4 Going concern

COVID-19 is not expected to have a significant impact on the entity. Management has determined that there is no material uncertainty that casts doubt on the charities ability to continue as a going concern. It expects that COVID-19 might have some impact, though not significant, for example in relation to expected future performance, or the effects on some future asset valuations.

2.5 Government grants

Grants that are received in respect of expenses or losses already incurred by the entity are recognised in profit and loss in the period when the grant becomes receivable.

2.6 Fund accounting

Unrestricted funds, which have not been designated for other purposes, are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds have been donated for specific expenditures and are strictly applied only to such expenditure.

Notes to the accounts

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds	Prior year
		2023	2023	2023	2022
Analysis		£	£	£	£
Donations and legacies:	Donations and gifts	300	-	300	7,524
	Gift Aid	-	-	-	-
	Legacies	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Total	300	-	300	7,524
Charitable activities:	Fees from local authorities	130,021	-	130,021	118,150
	Fees from parents	137,338	-	137,338	97,052
	SEN funding	16,906	-	16,906	15,161
	Training	-	-	-	-
	Total	284,265	-	284,265	230,363
Other trading activities:					
	Other	1,128	-	1,128	126
	Total	1,128	-	1,128	126
Income from investments:	Interest income	178	-	178	9
	Dividend income	-	-	-	-
	Total	178	-	178	9
TOTAL INCOME		285,871	-	285,871	238,022

Notes to the accounts

Note 4 Analysis of expenditure

Analysis	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total funds 2022 £
Expenditure on raising funds:						
Staging fundraising events	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities:						
Care costs	198,269	-	198,269	179,796	1,950	181,746
Running and maintenance costs	41,219	-	41,219	28,907	8,426	37,333
Administration costs	2,522	-	2,522	2,265	-	2,265
Depreciation	1,075	-	1,075	833	-	833
Total expenditure on charitable activities	243,085	-	243,085	211,801	10,376	222,177
Other						
Governance costs	1,000	-	1,000	1,000	-	1,000
Total other expenditure	1,000	-	1,000	1,000	-	1,000
TOTAL EXPENDITURE	244,085	-	244,085	212,801	10,376	223,177

Notes to the accounts

Note 5 Details of certain items of expenditure

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

2023	2022
£	£
500	500
-	-
-	-
500	500

Notes to the accounts

Note 6 Paid employees

Staff Costs

	2023 £	2022 £
Salaries and wages	179,902	144,682
Social security costs and pensions	8,672	7,999
Other employee benefits	-	-
Total staff costs	188,574	152,681

	This year	Last year
Average number of full-time equivalent employees in the year:		
Charitable activities	14	14

Notes to the accounts

Note 7 Tangible fixed assets

Cost or valuation

	Land and buildings	Fixtures, fittings and equipment	Total	Prior year
	2023	2023	2023	2022
	£	£	£	£
At the beginning of the year	-	7,664	7,664	5,830
Additions	35,084	1,056	36,140	1,834
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers	-	-	-	-
At end of the year	35,084	8,720	43,804	7,664

Depreciation and impairments

At beginning of the year	-	4,999	4,999	4,165
Disposals	-	-	-	-
Depreciation	-	1,074	1,074	833
Impairment	-	-	-	-
Transfers	-	-	-	-
At end of the year	-	6,073	6,073	4,998

Net book value

Net book value at the beginning of the year	-	2,665	2,665	1,665
Net book value at the end of the year	35,084	2,647	37,731	2,666

Notes to the accounts

Note 8 Debtors and prepayments

Analysis of debtors

Trade debtors

Prepayments and accrued income

Total

2023 £	2022 £
-	-
2,347	12,000
2,347	12,000

Notes to the accounts

Note 9 Creditors and accruals

Analysis of creditors

Accruals for grants payable
Trade creditors
Accruals and deferred income
Taxation and social security
Other creditors
Total

Amounts falling due within one year		Amounts falling due after more than one year	
2023 £	2022 £	2023 £	2022 £
-	-	-	-
-	-	-	-
1,000	1,000	-	-
-	-	-	-
-	-	-	-
1,000	1,000	-	-

Accounts

Charity Number: 1107989

**The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2022**

The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2022

Charity Number	1107989
Working Name	The Firs Nursery School
Principal Address	Shalmsford Street Chartham Canterbury Kent CT4 7QN
Trustees	Amy Geraghty (appointed 28/11/2022) Madeline Bell (appointed 28/11/2022) Emily Moore (appointed 28/11/2022) Katrina Farley (Chair, resigned 31/01/2023) Claire Morgan (Treasurer from 17/03/2023) Sharon Richards (Secretary) (resigned 04/05/2023) Amy Edge (Treasurer, resigned 17/03/2023) Emily Wassell Valarie Elvidge Sarah Wild (appointed Chair 31/01/2023) Emma Ribbans (resigned 28/11/2022) Georgette Fenn Rebecca Kersney (resigned 28/11/2022) Sarah Delo Megan King (resigned 25/11/2021) Yvonne Danniels (resigned 25/11/2021) Carol Manning (resigned 25/11/2021) Deborah McBeth (resigned 25/11/2021)
Independent Examiner	H.M. Cook ACA MAAT Roake & Cook Limited 46 School Lane Blean Canterbury Kent CT2 9JA

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	3	Statement of Financial Activities
	4	Balance Sheet
	5 - 12	Notes to the accounts

The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2022

Trustees' Report

Reference and administration

The names of trustees, the principle address and other administrative information is disclosed under General Information on the preceding page.

Structure, governance and management

The association was registered as a charity, number 1107989.

Trustees are appointed by the parents of children registered with the nursery school.

Objectives and activities

The aims of pre-school are 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 attending nursery by the following means:

- 1) Offering appropriate care, education and play facilities;
- 2) Family learning and education;
- 3) The right of parents to take responsibility and become involved in activities;
- 4) Equal opportunities for all children whatever their race, culture, religion, means or ability; and
- 5) Adhering to the furtherance of the aims and objectives of pre-school alliance.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission.

Achievements and performance

Over the summer of 2022 we undertook a large building project to build an additional new playroom, now called the Hive. This room has been loved by children, staff and parents and has allowed us to increase the number of children on site from 12 per session to 40 per session. We are extremely pleased with the quality of the building work and the flexibility the building brings to the daily routines of the setting and the learning opportunities for the children. We also employed our local handman to make some improvements to our existing building including new doors from the existing playroom to the garden, new fencing to increase the size of the back garden and further minor adjustments to the kitchen. The benefits of this work have been highly praised by staff and external agencies who regularly visit the setting. We held an open afternoon for staff from Chatham Primary to come and visit us in early September, the response was overwhelmingly positive and has strengthened our relationship with the school.

We have continued to welcome visits from outside professionals again, after a break due to covid. The feedback to changes we have made over the past 3 years from specialist teachers, therapists and local authority supporting advisors has been overwhelming positive.

We have asked for feedback from parents through surveys and google reviews, the feedback received has been extremely positive, we continue to offer parents the opportunity to work with us on our improvement plan.

As a setting we are expecting Ofsted soon, it has been 4 years since our last inspection when we received a grading of Good. We are hopeful for another positive inspection result this time around.

As a setting we have continued to undertake training over the past year, much of which has been online. This includes training on phonics, deputy SENCO, attention autism training, early talk boost training, language through colour.

We continue to build strong links with Chatham Primary school, benefiting from use of the grounds and outdoor learning opportunities, providing breakfast and afterschool club places for school children and having a strong transition package for those children going to school.

Our plans for the next year are to build on the improvements made to date, build on our positive reputation and look for ways to expand our offer to children and their families within our community.

Financial review

The charity's policy on reserves is to always maintain sufficient liquid funds to meet its obligations for the years ahead; it is therefore the policy to always maintain reserves to cover the next three months' estimated expenditure. Any excess funds are retained to finance future improvements and extensions to the charity's facilities.

No restricted funds were brought forward, and all restricted funds received during the year were used to purchase a white board and replace some of the fencing.

During the year, the charity recorded a surplus of £14,845. When this is added to the balance brought forward, the unrestricted fund balance carried forward stands at £82,116.

Signed on behalf of the trustees

Sarah Wild
Chair

Date: 20/6/23

The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2022

Independent Examiner's Report To The Trustees of The Firs Nursery School ("the Charity").

I report to the Charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

The charity's trustees consider that an audit is not required for the year ended 31st August 2022 under section 144 of the Charities Act and that an independent examination is needed.

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by s130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

H. M. Cook

Mrs H Cook ACA

Date: 26/6/2023

For and on behalf of
Roake & Cook Limited
Chartered Accountant



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Firs Nursery School		Charity No	
		1107989	
Annual accounts for the period			
Period start date	01/09/2021	To	Period end date 31/08/2022

Statement of financial activities

Recommended categories by activity

Unrestricted funds	Restricted income funds	Total funds	Prior year funds
2022	2022	2022	2021
£	£	£	£

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Other

Total

574	6,950	7,524	7,076
230,363	-	230,363	199,675
-	-	-	-
9	-	9	1
126	-	126	2,739
231,072	6,950	238,022	209,491

Resources expended (Note 4)

Expenditure on:

Raising funds

Charitable activities

Other

Total

-	-	-	-
211,801	10,376	222,177	179,243
1,000	-	1,000	1,000
212,801	10,376	223,177	180,243

Net movement in funds

18,271	(3,426)	14,845	29,248
63,845	3,426	67,271	38,023
82,116	-	82,116	67,271

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Balance sheet

	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total this year 2022 £	Total last year 2021 £
Fixed assets				
Intangible assets	-	-	-	-
Tangible assets (Note 7)	2,666	-	2,666	1,665
Investments	-	-	-	-
Total fixed assets	2,666	-	2,666	1,665
Current assets				
Stocks	-	-	-	-
Debtors (Note 8)	12,000	-	12,000	-
Investments	-	-	-	-
Cash at bank and in hand	68,450	-	68,450	67,356
Total current assets	80,450	-	80,450	67,356
Creditors: amounts falling due within one year (Note 9)	1,000	-	1,000	1,750
Net current assets/(liabilities)	79,450	-	79,450	65,606
Total assets less current liabilities	82,116	-	82,116	67,271
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	82,116	-	82,116	67,271
Funds of the Charity				
Unrestricted funds	82,116	-	82,116	67,271
Revaluation reserve	-	-	-	-
Total funds	82,116	-	82,116	67,271

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Sarah Wild (Chair)	20/6/23

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

2 Accounting Policies**2.1 Income****Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

The charity has received government grants in the reporting period. Grants are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income is reported in the SoFA when receivable.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Charitable activities are the costs of running the nursery school including staff wages and salaries, rent and maintenance of property and food and equipment supplied to the children.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500 net of grants received. They are valued at cost and written off over their estimated useful life at the rate of 20% straight line with a full years' depreciation incurred in the year of acquisition and no depreciation in the year of disposal.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.4 Going concern

COVID-19 is not expected to have a significant impact on the entity. Management has determined that there is no material uncertainty that casts doubt on the charities ability to continue as a going concern. It expects that COVID-19 might have some impact, though not significant, for example in relation to expected future performance, or the effects on some future asset valuations.

2.5 Government grants

Grants that are received in respect of expenses or losses already incurred by the entity are recognised in profit and loss in the period when the grant becomes receivable.

2.6 Fund accounting

Unrestricted funds, which have not been designated for other purposes, are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds have been donated for specific expenditures and are strictly applied only to such expenditure.

Notes to the accounts

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds	Prior year
		2022	2022	2022	2021
		£	£	£	£
Analysis					
Donations and legacies:	Donations and gifts	574	6,950	7,524	7,076
	Gift Aid	-	-	-	-
	Legacies	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Total	574	6,950	7,524	7,076
Charitable activities:	Fees from local authorities	118,150	-	118,150	111,566
	Fees from parents	97,052	-	97,052	73,646
	SEN funding	15,161	-	15,161	13,963
	Training	-	-	-	500
	Total	230,363	-	230,363	199,675
Other trading activities:					
	Other	126	-	126	2,739
	Total	126	-	126	2,739
Income from investments:	Interest income	9	-	9	1
	Dividend income	-	-	-	-
	Total	9	-	9	1
TOTAL INCOME		231,072	6,950	238,022	209,491

Notes to the accounts

Note 4 Analysis of expenditure

Analysis	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Expenditure on raising funds:						
Staging fundraising events	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities:						
Care costs	179,796	1,950	181,746	165,146	-	165,146
Running and maintenance costs	28,907	8,426	37,333	9,187	2,500	11,687
Administration costs	2,265	-	2,265	1,913	-	1,913
Depreciation	833	-	833	197	300	497
Total expenditure on charitable activities	211,801	10,376	222,177	176,443	2,800	179,243
Other						
Governance costs	1,000	-	1,000	1,000	-	1,000
Total other expenditure	1,000	-	1,000	1,000	-	1,000
TOTAL EXPENDITURE	212,801	10,376	223,177	177,443	2,800	180,243

Note 5 **Details of certain items of expenditure**

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

2022	2021
£	£
500	500
-	-
-	-
500	500

Note 6 Paid employees**Staff Costs**

	2022 £	2021 £
Salaries and wages	144,682	125,253
Social security costs and pensions	7,999	6,912
Other employee benefits	-	-
Total staff costs	152,681	132,165

	This year	Last year
Average number of full-time equivalent employees in the year:		
Charitable activities	14	12

Notes to the accounts

Note 7

Tangible fixed assets

Cost or valuation

	Fixtures, fittings and equipment	Total	Prior year
	2022	2022	2021
	£	£	£
At the beginning of the year	5,830	5,830	4,156
Additions	1,834	1,834	1,674
Revaluations	-	-	-
Disposals	-	-	-
Transfers	-	-	-
At end of the year	7,664	7,664	5,830

Depreciation and impairments

At beginning of the year	4,165	4,165	3,668
Disposals	-	-	-
Depreciation	833	833	497
Impairment	-	-	-
Transfers	-	-	-
At end of the year	4,998	4,998	4,165

Net book value

Net book value at the beginning of the year	1,665	1,665	488
Net book value at the end of the year	2,666	2,666	1,665

Notes to the accounts

Note 8 Debtors and prepayments

Analysis of debtors

Trade debtors

Prepayments and accrued income

Total

2022	2021
£	£
-	-
12,000	-
12,000	-

Notes to the accounts

Note 9 Creditors and accruals

Analysis of creditors

Accruals for grants payable
Trade creditors
Accruals and deferred income
Taxation and social security
Other creditors
Total

Amounts falling due within one year		Amounts falling due after more than one year	
2022 £	2021 £	2022 £	2021 £
-	-	-	-
-	-	-	-
1,000	1,750	-	-
-	-	-	-
-	-	-	-
1,000	1,750	-	-

Accounts

Charity Number: 1107989

**The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2021**

The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2021

Charity Number	1107989
Working Name	The Firs Nursery School
Principal Address	Shalmsford Street Chartham Canterbury Kent CT4 7QN
Trustees	Katrina Farley (Chair) Claire Morgan (appointed 25/11/2021) Sharon Richards (Secretary) (appointed 25/11/2021) Amy Edge (Treasurer) Emily Wassell Valarie Elvidge Sarah Wild (appointed 25/11/2021) Emma Ribbans (appointed 25/11/2021) Georgette Fenn (appointed 25/11/2021) Rebecca Kersney (appointed 25/11/2021) Sarah Delo (appointed 25/11/2021) Megan King (resigned 25/11/2021) Yvonne Danniels (resigned 25/11/2021) Carol Manning (resigned 25/11/2021) Deborah McBeth (resigned 25/11/2021)
Independent Examiner	H.M. Cook ACA MAAT Roake & Cook Limited 46 School Lane Blean Canterbury Kent CT2 9JA

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	3	Statement of Financial Activities
	4	Balance Sheet
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The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2021

Trustees' Report

Reference and administration

The names of trustees, the principle address and other administrative information is disclosed under General Information on the preceding page.

Structure, governance and management

The association was registered as a charity, number 1107989.

Trustees are appointed by the parents of children registered with the nursery school.

Objectives and activities

The aims of pre-school are 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 attending nursery by the following means:

- 1) Offering appropriate care, education and play facilities;
- 2) Family learning and education;
- 3) The right of parents to take responsibility and become involved in activities;
- 4) Equal opportunities for all children whatever their race, culture, religion, means or ability; and
- 5) Adhering to the furtherance of the aims and objectives of pre-school alliance.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission.

Achievements and performance

During the year, the charity has continued to provide educational and play facilities to children under the statutory school age from the village of Chartham and the surrounding area for five days per week during normal school term time. The average attendance has been 28 children per session.

The charity has continued to recruit and maintain sufficient staff to supervise the children, and to ensure that these staff members receive adequate training to maintain the standards set by the charity.

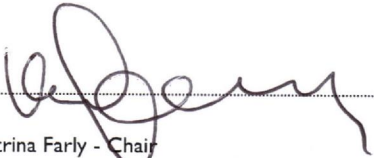
Financial review

The charity's policy on reserves is to always maintain sufficient liquid funds to meet its obligations for the years ahead; it is therefore the policy to always maintain reserves to cover the next three months' estimated expenditure. Any excess funds are retained to finance future improvements and extensions to the charity's facilities.

No restricted funds were brought forward, and all restricted funds received during the year were used to purchase a white board and replace some of the fencing.

During the year, the charity recorded a surplus of £29,248. When this is added to the balance brought forward, the unrestricted fund balance carried forward stands at £63,845, with restricted funds of £3,426.

Signed on behalf of the trustees



.....

Katrina Farly - Chair

Date: 26/06/22

**The Firs Nursery School
Unaudited Report and Accounts
For the year ended 31 August 2021**

Independent Examiner's Report To The Trustees of The Firs Nursery School ("the Charity").

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

The charity's trustees consider that an audit is not required for the year ended 31st August 2021 under section 144 of the Charities Act and that an independent examination is needed.

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by s130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

H. M. Cook

Mrs H Cook ACA

Date: 28/06/22

For and on behalf of
Roake & Cook Limited
Chartered Accountant



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Firs Nursery School		Charity No	
		1107989	
Annual accounts for the period			
Period start date	01/09/2020	To	Period end date 31/08/2021

Statement of financial activities

Recommended categories by activity

Unrestricted funds	Restricted income funds	Total funds	Prior year funds
2021	2021	2021	2020
£	£	£	£

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Other

Total

Resources expended (Note 4)

Expenditure on:

Raising funds

Charitable activities

Other

Total

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

850	6,226	7,076	-
199,675	-	199,675	144,238
-	-	-	-
1	-	1	22
2,739	-	2,739	22,824
203,265	6,226	209,491	167,084

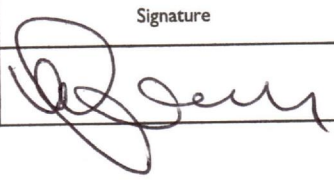
-	-	-	-
176,443	2,800	179,243	151,099
1,000	-	1,000	1,000
177,443	2,800	180,243	152,099

25,822	3,426	29,248	14,985
38,023	-	38,023	23,038
63,845	3,426	67,271	38,023

Balance sheet

	Unrestricted funds	Restricted income funds	Total this year	Total last year
	2021	2021	2021	2020
	£	£	£	£
Fixed assets				
Intangible assets	-	-	-	-
Tangible assets (Note 7)	340	1,325	1,665	488
Investments	-	-	-	-
Total fixed assets	340	1,325	1,665	488
Current assets				
Stocks	-	-	-	-
Debtors (Note 8)	-	-	-	-
Investments	-	-	-	-
Cash at bank and in hand	65,130	2,226	67,356	40,035
Total current assets	65,130	2,226	67,356	40,035
Creditors: amounts falling due within one year (Note 9)	1,750	-	1,750	2,500
Net current assets/(liabilities)	63,380	2,226	65,606	37,535
Total assets less current liabilities	63,720	3,551	67,271	38,023
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	63,720	3,551	67,271	38,023
Funds of the Charity				
Unrestricted funds	63,845	3,426	67,271	38,023
Revaluation reserve	-	-	-	-
Total funds	63,845	3,426	67,271	38,023

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Katrina Farly (Chair)	28th June 22

Notes to the accounts

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

2 Accounting Policies

2.1 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

The charity has received government grants in the reporting period. Grants are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income is reported in the SoFA when receivable.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Charitable activities are the costs of running the nursery school including staff wages and salaries, rent and maintenance of property and food and equipment supplied to the children.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500 net of grants received. They are valued at cost and written off over their estimated useful life at the rate of 20% straight line with a full years' depreciation incurred in the year of acquisition and no depreciation in the year of disposal.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.4 Going concern

COVID-19 is not expected to have a significant impact on the entity. Management has determined that there is no material uncertainty that casts doubt on the charities ability to continue as a going concern. It expects that COVID-19 might have some impact, though not significant, for example in relation to expected future performance, or the effects on some future asset valuations.

2.5 Government grants

Grants that are received in respect of expenses or losses already incurred by the entity are recognised in profit and loss in the period when the grant becomes receivable.

2.6 Fund accounting

Unrestricted funds, which have not been designated for other purposes, are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds have been donated for specific expenditures and are strictly applied only to such expenditure.

Notes to the accounts

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds	Prior year
		2021	2021	2021	2020
Analysis		£	£	£	£
Donations and legacies:	Donations and gifts	850	6,226	7,076	-
	Gift Aid	-	-	-	-
	Legacies	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Total	850	6,226	7,076	-
Charitable activities:	Fees from local authorities	111,566	-	111,566	96,355
	Fees from parents	73,646	-	73,646	45,600
	SEN funding	13,963	-	13,963	2,173
	Training	500	-	500	110
	Total	199,675	-	199,675	144,238
Other trading activities:					
	Other	2,739	-	2,739	22,824
	Total	2,739	-	2,739	22,824
Income from investments:	Interest income	1	-	1	22
	Dividend income	-	-	-	-
	Total	1	-	1	22
TOTAL INCOME		203,265	6,226	209,491	167,084

Notes to the accounts

Note 4 Analysis of expenditure

Analysis	Unrestricted funds 2021 £	Restricted income funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted income funds 2020 £	Total funds 2020 £
Expenditure on raising funds:						
Staging fundraising events	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities:						
Care costs	165,146	-	165,146	130,665	-	130,665
Running and maintenance costs	9,187	2,500	11,687	16,084	-	16,084
Administration costs	1,913	-	1,913	4,188	-	4,188
Depreciation	197	300	497	162	-	162
Total expenditure on charitable activities	176,443	2,800	179,243	151,099	-	151,099
Other						
Governance costs	1,000	-	1,000	1,000	-	1,000
Total other expenditure	1,000	-	1,000	1,000	-	1,000
TOTAL EXPENDITURE	177,443	2,800	180,243	152,099	-	152,099

Notes to the accounts

Note 5 Details of certain items of expenditure

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

2021	2020
£	£
500	500
-	-
-	-
500	500

Notes to the accounts

Note 6 Paid employees

Staff Costs

	2021 £	2020 £
Salaries and wages	125,253	111,519
Social security costs and pensions	6,912	5,738
Other employee benefits	-	-
Total staff costs	132,165	117,257

	This year	Last year
Average number of full-time equivalent employees in the year:		
Charitable activities	12	11

Notes to the accounts

Note 7 Tangible fixed assets

Cost or valuation

	Fixtures, fittings and equipment	Total	Prior year
	2021	2021	2020
	£	£	£
At the beginning of the year	4,156	4,156	4,156
Additions	1,674	1,674	-
Revaluations	-	-	-
Disposals	-	-	-
Transfers	-	-	-
At end of the year	5,830	5,830	4,156

Depreciation and impairments

At beginning of the year	3,668	3,668	3,506
Disposals	-	-	-
Depreciation	497	497	162
Impairment	-	-	-
Transfers	-	-	-
At end of the year	4,165	4,165	3,668

Net book value

Net book value at the beginning of the year	488	488	650
Net book value at the end of the year	1,665	1,665	488

Notes to the accounts

Note 8 Debtors and prepayments

Analysis of debtors

Trade debtors
Prepayments and accrued income
Total

2021	2020
£	£
-	-
-	-
-	-

Notes to the accounts

Note 9 Creditors and accruals

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021 £	2020 £	2021 £	2020 £
Accruals for grants payable	-	-	-	-
Trade creditors	-	-	-	-
Accruals and deferred income	1,750	1,000	-	-
Taxation and social security	-	1,500	-	-
Other creditors	-	-	-	-
Total	1,750	2,500	-	-

Accounts

Charity Number: 1107989

The Firs Nursery School
Unaudited **Report** and
Accounts
For the year ended 31 August 2020

The Firs Nursery School
Unaudited Report and
Accounts
For the year ended 31 August 2020

Charity Number	1107989
Working Name	The Firs Nursery School
Principal Address	Shalmsford Street Chartham Canterbury Kent CT4 7QN
Trustees	Katrina Farley (Chair) Amy Edge (Treasurer) Megan King (Secretary) Yvonne Danniels Valarie Elvidge Carol Manning Deborah McBeth Emily Wassell
Independent Examiner	H.M. Cook ACA MAAT Roake & Cook Limited 46 School Lane Blean Canterbury Kent CT2 9JA

Index

Page	Trustees' Report
2	Independent Examiner's Report
3	Statement of Financial Activities
4	Balance Sheet
5 - 12	Notes to the accounts

**The Firs Nursery
Unaudited Report and
Accounts For the year
ended 31 August 2020**

Trustees' Report

Reference and administration

The names of trustees, the principle address and other administrative information is disclosed under General Information on the preceding page.

Structure, governance and management

The association was registered as a charity, number 1107989.

Trustees are appointed by the parents of children registered with the nursery school.

Objectives and activities

The aims of pre-school are 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 attending nursery by the following means:

- 1) Offering appropriate care, education and play facilities;
- 2) Family learning and education;
- 3) The right of parents to take responsibility and become involved in activities;
- 4) Equal opportunities for all children whatever their race, culture, religion, means or ability; and
- 5) Adhering to the furtherance of the aims and objectives of pre-school alliance.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission.

Achievements and performance

During the year, the charity has continued to provide educational and play facilities to children under the statutory school age from the village of Chartham and the surrounding area for five days per week during normal school term time. The average attendance has been 32 children per session.

The charity has continued to recruit and maintain sufficient staff to supervise the children, and to ensure that these staff members receive adequate training to maintain the standards set by the charity.

Financial review

The charity's policy on reserves is to always maintain sufficient liquid funds to meet its obligations for the years ahead; it is therefore the policy to always maintain reserves to cover the next three months' estimated expenditure. Any excess funds are retained to finance future improvements and extensions to the charity's facilities.

No restricted funds were brought forward, and no funds received during the year were considered to be restricted. During the year, the charity recorded a surplus of £14,985.

When this is added to the balance brought forward, the unrestricted fund balance carried forward stands at £38,023.

Signed on behalf of the trustees



The Firs Nursery

Katrina Farly -
Chair Date: 31
August 2021

**Uniw fited Report and
Ac:c:01111u For the year
ended 3 f August 2020**

Independent Examiner's Report To The Trustees of The Firs Nursery School ("the Charity").

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 August. 2020.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

The charity's trustees consider that an audit is not required for the year ended 31st August 2020 under section 144 of the Charities Act 2011 and that an independent examination is not needed.

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(S)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by s 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

H.M. Cook

Mrs H Cook **ACA**

Date: 27/09/2020

For and on behalf
of Roi,ke & Cook
Limited Chartered
Accountant

Annual accounts for the period

Period start date 01/09/2019 To Period end date
1 31/08/2020

Statement of financial activities

Recommended categories by activity

Unrestricted funds 2020 £	Restricted income funds 2020 £	Total funds 2020 £	Prior year funds 2019 £
---------------------------------	--------------------------------------	--------------------------	-------------------------------

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Other

Total

-	-	-	1,367
144,238	-	144,238	169,126
-	-	-	-
22	-	22	34
22,824	-	22,824	964
167,084	-	167,084	171,491

Resources expended (Note 4)

Expenditure on:

Raising funds

Charitable activities

Other

Total

-	-	-	-
151,099	-	151,099	181,622
1,000	-	1,000	1,000
152,099	-	152,099	182,622

Net movement in funds

14,985	-	14,985	-
			11,131
23,038	-	23,038	34,169
38,023	-	38,023	23,038

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Balance sheet

		Unrestricted	Total this	Total last
		Restricted	year	year
		funds income		
		funds	2020	2019
		2020	2020	2019
		£	£	£
Fixed assets	(Note 7)			
Intangible assets		-	-	-
Tangible assets		-	-	-
Investments		-	-	-
<i>Total fixed assets</i>	(Note 8)	488	488	650
Current assets		-	-	-
Stocks		-	-	-
Debtors		-	-	1,184
Investments		-	-	-
		40,035	40,035	32,647
Cash at bank and in hand		40,035	40,035	33,831
<i>Total current assets</i>		-	-	-
Creditors: amounts falling due within one year	(Note 9)	2,500	2,500	11,443
Net current assets/(liabilities) Total		37,535	37,535	22,388
<i>assets less current liabilities</i>		38,023	38,023	23,038
Creditors: amounts falling due after one year				
Provisions for liabilities				
<i>Total net assets or liabilities</i>		38,023	38,023	23,038
Funds of the Charity				
Unrestricted funds				
Revaluation reserve				
<i>Total funds</i>				

Signed by one or two trustees on behalf of all the trustees

38,023	-	38,023	23,038
-	-	-	-
38,023	-	38,023	23,038

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

2 Accounting Policies

2.1 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

The charity has received government grants in the reporting period. Grants are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income is reported in the SoFA when receivable.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Charitable activities are the costs of running the nursery school including staff **wages** and salaries, rent and maintenance of property and food and equipment supplied to the children.

1.2 Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least **£500** net of grants received. They are valued at cost and written off over their estimated useful life at the rate of 20% straight line with a full years' depreciation incurred in the year of acquisition and no depreciation in the year of disposal.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.4 Going concern

Notes to the

COVID-19 is not expected to have a significant impact on the entity. Management has determined that there is no material uncertainty that casts doubt on the charities ability to continue as a going concern. It expects that COVID-19 might have some impact, though not significant, for example in relation to expected future performance, or the effects on some future asset valuations.

2.5 Government grants

Grants that are received in respect of expenses or losses already incurred by the entity are recognised in profit and loss in the period when the grant becomes receivable.

Notes to the

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds	Prior year
Analysis		2020	202	2020	2019
Donations and legacies:	Donations and gifts	- £	0	£	480
	Gift Aid	-	- £	-	-
	Legacies	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	887
	Total	-	-	-	1,367
Charitable activities:	Fees from local authorities	96,355	-	96,355	119,326
	Fees from parents	45,600	-	45,600	47,325
	SEN funding	2,173	-	2,173	2,165
	Training	110	-	110	310
	Total	144,238	-	144,238	169,126
Other trading activities:	Other	22,824	-	22,824	964
	Total	22,824	-	22,824	964
Income from investments:	Interest income	22	-	22	34
	Dividend income	-	-	-	-
	Total	167,984	-	167,984	171,491
TOTAL INCOME		412	2	412	412

Note 4 Analysis of expenditure

Analysis	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Expenditure on raising funds:						
Staging fundraising events	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-

Expenditure on charitable activities:

Care costs	130,665	-	130,665	158,089	-	158,089
Running and maintenance costs	16,084	-	16,084	20,784	-	20,784
Administration costs	4,188	-	4,188	2,587	-	2,587
Depreciation	162	-	162	162	-	162
Total expenditure on charitable activities	151,099	-	151,099	181,622	-	181,622

Other

Governance costs	1,000	-	1,000	1,000	-	1,000
Total other expenditure	1,000	-	1,000	1,000	-	1,000
TOTAL EXPENDITURE	152,099	-	152,099	182,622	-	182,622

Note 5 Details of certain items of expenditure

2020	2019
£	£
500	500
-	-
-	-
5.0	5.0

Independent examiner's fees
Assurance services other than audit or independent examination Tax advisory fees
Other fees_ (for exam financial advice, consultancy, accountancy services) paid to the independent examiner

Note6 Paid employees

Staff Costs

Salaries and wages
Social security costs and
pensions Other employee
benefits

Total staff costs

2020	2019
£	£
111,519	129,973
5,738	5,616
-	-
117,257	135,589

Average number of full-time equivalent employees in
the year:

Charitable activities

This year

Last year

11

12

Notes to the

Note 7 Tangible fixed assets

Cost or valuation

	fixtures, fittings and equipment	Total	Prior year
	2020	2020	2019
	£	£	£
At the beginning of the year	4,156	4,156	3,344
Additions	-	-	812
Revaluations	-	-	-
Disposals	-	-	-
Transfers	-	-	-
At end of the year	4,156	4,156	4,156

Depreciation and impairments

At beginning of the year	3,506	3,506	3,344
Disposals	-	-	-
Depreciation	162	162	162
Impairment	-	-	-
Transfers	-	-	-
At end of the year	3,668	3,668	3,506

Net book value

Net book value at the beginning of the year	650	650	-
Net book value at the end of the year	488	488	650

Note 8 Debtors and prepayments

Analysis of debtors

Trade debtors
Prep-ayments and accrued
income Total

2020 £	2019 £
-	-
-	1,184
-	1,184

Notes to the accounts

Note 9 Creditors and accruals

Analysis of creditors

Accruals for grants
payable Trade
creditors
Accruals and deferred
income Taxation and
social security Other
creditors
Total

Amounts falling due within one year		Amounts falling due after more than one year	
2020 /	2019 /	2020 /	2019 /
-	-	-	-
-	-	-	-
1,000	10,843	-	-
1,500	600	-	-
-	-	-	-
2,500	11,443	-	-