

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 <b>ACA MAAT</b> Roake & Cook Limited 46 School Lane Blean Canterbury Kent CT2 9JA

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**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 flted 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 £
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**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
<b>167,084</b>	<b>-</b>	<b>167,084</b>	<b>171,491</b>

**Resources expended (Note 4)**

**Expenditure on:**

Raising funds

Charitable activities

Other

**Total**

-	-	-	-
151,099	-	151,099	181,622
1,000	-	1,000	1,000
<b>152,099</b>	<b>-</b>	<b>152,099</b>	<b>182,622</b>

**Net movement in funds**

14,985	-	14,985	-
			11,131
23,038	-	23,038	34,169
<b>38,023</b>	<b>-</b>	<b>38,023</b>	<b>23,038</b>

**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
		£	£	£
<b>Fixed assets</b>				
Intangible assets	(Note 7)	-	-	-
Tangible assets		-	-	-
Investments		-	-	-
<i>Total fixed assets</i>	(Note 8)	488	488	650
<b>Current assets</b>				
Stocks		-	-	-
Debtors		-	-	1,184
Investments		-	-	-
Cash at bank and in hand		40,035	40,035	32,647
<i>Total current assets</i>		<b>40,035</b>	<b>40,035</b>	33,831
Creditors: amounts falling due within one year	(Note 9)	2,500	2,500	11,443
<b>Net current assets/(liabilities) Total</b>		<b>37,535</b>	<b>37,535</b>	22,388
<i>assets less current liabilities</i>		<b>38,023</b>	<b>38,023</b>	23,038
Creditors: amounts falling due after one year				
Provisions for liabilities				
<i>Total net assets or liabilities</i>		<b>38,023</b>	<b>38,023</b>	<b>23,038</b>
<b>Funds of the Charity</b>				
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
<b>Analysis</b>		<b>2020</b>	<b>202</b>	<b>2020</b>	<b>2019</b>
<b>Donations and legacies:</b>	Donations and gifts	- £	0	£	480
	Gift Aid	-	- £	-	-
	Legacies	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	887
	<b>Total</b>	-	-	-	<b>1,367</b>
<b>Charitable activities:</b>	Fees from local authorities	<b>96,355</b>	-	<b>96,355</b>	119,326
	Fees from parents	<b>45,600</b>	-	<b>45,600</b>	47,325
	SEN funding	2,173	-	2,173	2,165
	Training	110	-	110	310
	<b>Total</b>	<b>144,238</b>	-	<b>144,238</b>	<b>169,126</b>
<b>Other trading activities:</b>	Other	22,824	-	22,824	964
	<b>Total</b>	<b>22,824</b>	-	<b>22,824</b>	<b>964</b>
<b>Income from investments:</b>	Interest income	22	-	22	34
	Dividend income	-	-	-	-
	<b>Total</b>	<b>167,984</b>	-	<b>167,984</b>	<b>171,491</b>
<b>TOTAL INCOME</b>		<b>4</b>	<b>2</b>	<b>2</b>	<b>1</b>

# 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	<b>151,099</b>	-	<b>151,099</b>	<b>181,622</b>	-	<b>181,622</b>

## Other

Governance costs	1,000	-	1,000	1,000	-	1,000
Total other expenditure	1,000	-	1,000	1,000	-	1,000
<b>TOTAL EXPENDITURE</b>	<b>152,099</b>	-	<b>152,099</b>	<b>182,622</b>	-	<b>182,622</b>

Note 5                      Details of certain items of expenditure

	2020	2019
	£	£
Independent examiner's fees	500	500
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	-	-
		5.0

Note6                      Paid employees

Staff Costs

Salaries and wages  
Social security costs and  
pensions Other employee  
benefits

**Total staff costs**

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

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

Charitable activities

**This year**

**Last year**

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## Notes to the

### Note 7                      Tangible fixed assets

#### Cost or valuation

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

#### Depreciation and impairments

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

#### Net book value

Net book value at the beginning of the year	650	650	-
<b>Net book value at the end of the year</b>	<b>488</b>	<b>488</b>	<b>650</b>

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	-	-