

**Charity Number: 1107989**

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

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**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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**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  
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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
<b>203,265</b>	<b>6,226</b>	<b>209,491</b>	<b>167,084</b>

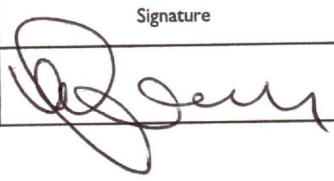
-	-	-	-
176,443	2,800	179,243	151,099
1,000	-	1,000	1,000
<b>177,443</b>	<b>2,800</b>	<b>180,243</b>	<b>152,099</b>

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

## Balance sheet

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

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	-	-	-	-
	<b>Total</b>	<b>850</b>	<b>6,226</b>	<b>7,076</b>	<b>-</b>
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
	<b>Total</b>	<b>199,675</b>	<b>-</b>	<b>199,675</b>	<b>144,238</b>
Other trading activities:					
	Other	2,739	-	2,739	22,824
	<b>Total</b>	<b>2,739</b>	<b>-</b>	<b>2,739</b>	<b>22,824</b>
Income from investments:	Interest income	1	-	1	22
	Dividend income	-	-	-	-
	<b>Total</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>22</b>
<b>TOTAL INCOME</b>		<b>203,265</b>	<b>6,226</b>	<b>209,491</b>	<b>167,084</b>

## 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 £
<b>Expenditure on raising funds:</b>						
Staging fundraising events	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>						
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
<b>Total expenditure on charitable activities</b>	<b>176,443</b>	<b>2,800</b>	<b>179,243</b>	<b>151,099</b>	<b>-</b>	<b>151,099</b>
<b>Other</b>						
Governance costs	1,000	-	1,000	1,000	-	1,000
<b>Total other expenditure</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>TOTAL EXPENDITURE</b>	<b>177,443</b>	<b>2,800</b>	<b>180,243</b>	<b>152,099</b>	<b>-</b>	<b>152,099</b>

## 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	-	-
<b>Total staff costs</b>	<b>132,165</b>	<b>117,257</b>

	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	-	-	-
<b>At end of the year</b>	<b>5,830</b>	<b>5,830</b>	<b>4,156</b>

#### Depreciation and impairments

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

#### Net book value

Net book value at the beginning of the year	488	488	650
<b>Net book value at the end of the year</b>	<b>1,665</b>	<b>1,665</b>	<b>488</b>

## 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

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	
2021 £	2020 £	2021 £	2020 £
-	-	-	-
-	-	-	-
1,750	1,000	-	-
-	1,500	-	-
-	-	-	-
1,750	2,500	-	-