

Charity Number: 1107989

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

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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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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 overwhelmingly 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
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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	-	-