

**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

**Index**

Page	1	Trustees' Report
	2	Independent Examiner's Report
	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 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
<b>285,871</b>	<b>-</b>	<b>285,871</b>	<b>238,022</b>

### Resources expended (Note 4)

#### Expenditure on:

Raising funds

Charitable activities

Other

**Total**

-	-	-	-
243,085	-	243,085	222,177
1,000	-	1,000	1,000
<b>244,085</b>	<b>-</b>	<b>244,085</b>	<b>223,177</b>

### Net movement in funds

41,786	-	41,786	14,845
82,116	-	82,116	67,271
<b>123,902</b>	<b>-</b>	<b>123,902</b>	<b>82,116</b>

### Reconciliation of funds:

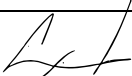
Total funds brought forward

**Total funds carried forward**

## Balance sheet

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

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		£	£	£	£
<b>Donations and legacies:</b>	Donations and gifts	300	-	300	7,524
	Gift Aid	-	-	-	-
	Legacies	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	<b>Total</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>7,524</b>
<b>Charitable activities:</b>	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	-	-	-	-
	<b>Total</b>	<b>284,265</b>	<b>-</b>	<b>284,265</b>	<b>230,363</b>
<b>Other trading activities:</b>					
	Other	1,128	-	1,128	126
	<b>Total</b>	<b>1,128</b>	<b>-</b>	<b>1,128</b>	<b>126</b>
<b>Income from investments:</b>	Interest income	178	-	178	9
	Dividend income	-	-	-	-
	<b>Total</b>	<b>178</b>	<b>-</b>	<b>178</b>	<b>9</b>
<b>TOTAL INCOME</b>		<b>285,871</b>	<b>-</b>	<b>285,871</b>	<b>238,022</b>

## 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 £
<b>Expenditure on raising funds:</b>						
Staging fundraising events	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>						
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
<b>Total expenditure on charitable activities</b>	<b>243,085</b>	<b>-</b>	<b>243,085</b>	<b>211,801</b>	<b>10,376</b>	<b>222,177</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>244,085</b>	<b>-</b>	<b>244,085</b>	<b>212,801</b>	<b>10,376</b>	<b>223,177</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

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	-	-
<b>Total staff costs</b>	<b>188,574</b>	<b>152,681</b>

	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	-	-	-	-
<b>At end of the year</b>	<b>35,084</b>	<b>8,720</b>	<b>43,804</b>	<b>7,664</b>

#### Depreciation and impairments

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

#### Net book value

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

## 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
<b>2,347</b>	<b>12,000</b>

## 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	-	-
-	-	-	-
-	-	-	-
<b>1,000</b>	<b>1,000</b>	-	-