

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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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.

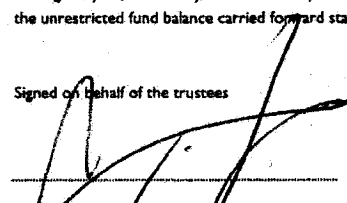
Financial review

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

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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 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:

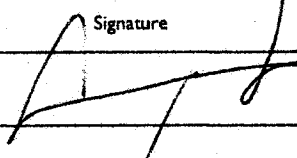
Total funds brought forward

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

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
		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

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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	-	-