

PEMBURY SCHOOL HOUSE NURSERY

England & Wales · Charity number 1109583

Details

Status	Registered
Legal form	Charitable company
Company number	05392129
Registered	2005-05-20
Register	View on the Charity Commission register

Contact

Address	Pembury School House Nursery Lower Green Road Pembury Tunbridge Wells Kent TN2 4EB
Phone	01892825580
Email	management@pshn.co.uk
Website	www.pemburyschoolhousenursery.co.uk

Activities

Objects: 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 COMMUNITY GROUPS AND BY:3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-school nursery

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE KENT.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£144,492	£140,366	-	-
2024-07-31	£139,941	£134,972	-	-
2023-07-31	£125,589	£115,573	-	-
2022-07-31	£128,715	£109,758	-	-
2021-07-31	£105,843	£112,778	-	-
2020-07-31	£131,557	£118,741	-	-

Trustees

Name	Role	Appointed
Jane Askew		2020-11-16
Kelly Marsh		2021-11-15
Samantha Digby-Baker		2022-11-21

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01.08.2024 to 31.07.2025

Charity name: Pembury School House Nursery

Charity registration number: 1109583

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document.	Para 1.17	To provide high quality Early Years education to the children that attend our nursery school.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	At Pembury School House Nursery we work in partnership with every family to provide the highest quality childcare and education. We provide a safe, stimulating and nurturing environment where children are cared for in an atmosphere of care and warmth. Children's learning is taken forward, offering opportunities for all to succeed and reach their individual potential; valuing unique achievements and interests.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit.	Para 1.18	Our trustees have regard to the guidance issued by the Charity Commission on public benefit. The nursery serves the public benefit by providing opportunities for children of all backgrounds and by promoting the understanding of their educational needs.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Pembury School House Nursery is proud to hold an 'Outstanding' Ofsted judgement and to be part of the Collaboration Early Years Team for Kent. We are a much-needed provision to the community of Pembury and surrounding villages. We provide Early Years Education to children from the age of 2 years 2 months until the age of 5.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The directors/trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations. Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to: - select suitable accounting policies and then apply them consistently; - make judgements and estimates that are reasonable and prudent; - prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business. The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
Amount of reserves held	Para 1.22	£126,722
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Structure, Governance and Management

Description of charity's trusts:	The overall management and control of the nursery shall vest in the individual members of its Trustees who are the directors and charity trustees of the nursery. 4.2 The Trustees shall consist of:- 4.2.1 A group of 3 persons and; 4.2.2. No more than 2 may be staff members 4.3 The Trustees in Articles 4.2.1 and 4.2.2 shall be elected for an agreed term at the Annual General Meeting. 4.4 In the event of death or resignation of an elected Trustee, the vacancy shall be filled until the next Annual General Meeting by a Member appointed by the Trustees. 4.5 Not less than two weeks prior to the date of the next Annual General Meeting at which the election of elected Trustees will take place each eligible Member shall be sent a form which any Member wishing to stand as a candidate for election to the Trustees must return to the secretary. Members returning such a form shall be deemed to have notified their willingness to act as a Trustee if so elected. 4.6 At the next Annual General Meeting the prospective new elected members of the Trustees shall be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the Members. 4.7 At the first Trustee meeting following the Annual General Meeting the newly elected Trustees shall determine their roles; electing one of which as a secretary (who shall be the 'Company Secretary' of the nursery for company law purposes).
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		4.8 The Secretary shall notify Companies House in the appropriate manner of any changes to the Trustees. 4.9 The term of office of any Trustee member shall automatically terminate:- 4.9.1 If they are disqualified under the Charities Act from acting as a charity trustee or under the Companies Acts from acting as a company director; 4.9.2 If they are incapable whether mentally or physically of managing his or her own affairs; 4.9.3 If they resign by written notice to the Secretary; 4.9.4 If they are removed by resolution passed by a majority of the members of the Trustees. 4.10 Any technical defect in the appointment of a Trustee of which the Trustees are unaware at the time shall not invalidate any decisions taken at Trustee meetings at which such a member was present. 5. PROCEEDINGS OF THE TRUSTEES 5.1 The Trustees shall hold at least 3 meetings each year unless the Trustees shall decide by simple majority to hold a further meeting or meetings. 5.2 Trustees shall each have one vote at meetings. 5.3 A quorum at Trustee meetings shall be not less than two of the Trustees. 5.4 Every issue considered at Trustee meetings may be determined by a simple majority of the votes cast at the meeting. A written resolution signed by all members of the Trustees is as valid as a resolution passed in meeting (and for this
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		purpose the resolution may be contained in more than one document and will be treated as passed on the date of the last signature).
	6.	POWERS OF THE TRUSTEES The Trustees shall have the following powers in the administration of the nursery:-
	6.1	To elect by simple majority the Trustees, one being the Secretary.
	6.2	To remove from office any Trustee.
	6.3	To invite any person or persons to attend Trustee meetings in a non-voting capacity.
	6.4	To make by-laws consistent with the Memorandum and these Articles and the Charities Acts and the Companies Acts to govern proceedings at General Meetings of the nursery.
	6.5	To make rules consistent with the Memorandum and these Articles to govern proceedings at Trustee meetings.
	6.6	To exercise any powers of the nursery which are not reserved to a General Meeting of the nursery.
	6.7	To engage all staff at such remuneration as it thinks fit and enter into written contracts of employment with such staff on such terms as the Trustees shall from time to time determine.
	7.	OVERRIDING OBLIGATIONS OF THE TRUSTEES
	7.1	The Trustees shall (subject to Article 14.1):- 7.1.1 Abide by the Objects of the nursery; 7.1.2 Maintain up to date accounting records containing entries of all monies received and paid out and the matters in respect of which

		the receipt and payment takes place, in each case in such manner as may be required by the Charities Acts and/or Companies Acts of other applicable legislation or regulations.
	8.	GENERAL MEETINGS OF THE NURSERY
	8.1	The nursery shall in each calendar year hold a general meeting as its Annual General Meeting in addition to any other general meetings in that year and shall specify the meeting as such in the notice calling it. The Annual General Meeting in each year shall be held at such time and place as the Trustees decide. All General Meetings other than the Annual General Meeting shall be Extraordinary General Meetings.
	8.2	Each Annual General Meeting will be chaired by the one of the three Trustees which shall:-
		8.2.1 Receive the accounts of the nursery for the previous financial year;
		8.2.2 Receive an annual report from the Trustees;
		8.2.3 Elect the new members of the Trustees;
		8.2.4 Transact any other business properly put to the meeting;
		8.2.5 Receive such other reports and documents as may be required by law from time to time.
	8.3	All members shall be entitled to be notified of and attend any General Meeting of the nursery, but no minor failure or irregularity in giving such notice shall invalidate any decision taken at the General Meeting.
	8.4	Not less than 21 clear days' notice shall be given of each Annual General Meeting and not less than 28 clear

		days' notice shall be given of every Extraordinary General Meeting. 8.5 The notice of any General Meeting shall include the date, time and place of the meeting and the nature of the business to be transacted. 8.6 No business shall be transacted at any General Meeting unless a quorum is present. 3 Members present in person shall constitute a quorum at any Annual General Meeting or Extraordinary General Meeting. 8.7 If a quorum is not present within 1 hour of the time appointed for the General Meeting or if during a General Meeting such a quorum ceases to be present the meeting shall stand adjourned until such time and place the Trustees shall determine. 8.8 A resolution put to the vote at a General Meeting shall be decided on a show of hands unless before or on the declaration of the result of the show of hands a poll is demanded. Subject to the provisions of the Company Acts a poll may be demanded by the Trustees having the right to vote at a General Meeting or by a Member or Members representing not less than 1/10th of the total voting rights of the Members attending and having the right to vote at the General Meeting. 8.9 Unless a poll is duly demanded a declaration by the Trustees that a resolution has been carried or carried unanimously or by a particular majority or lost or not carried by a particular majority and an entry to that effect on the minutes of the meeting shall be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour of or against the resolution. 8.10 A demand for a poll may, before the poll is taken, be withdrawn only with
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		the consent of the Trustees and a demand so withdrawn shall not be taken to have invalidated the results of a show of hands declared before the demand is made.
	8.11	The poll should be taken as the Trustees direct. The result of the poll shall be deemed to be a resolution of the meeting at which the poll is demanded.
	8.12	On a show of hands every voting Member present in person or by proxy shall have one vote. On a poll every voting Member present in person or by proxy shall be entitled to the number of votes ascribed to their membership by these Articles.
	8.13	An instrument appointing a proxy shall be in writing executed by or on behalf of the appointor and shall be in such form as the Trustees shall determine from time to time. Each Member who wishes to appoint a proxy shall be afforded the opportunity of instructing the proxy how he/she should act. Unless otherwise instructed a proxy may vote as he/she thinks fit or abstain from voting.
	8.14	The instrument appointing a proxy shall be deposited at the registered offices of the nursery or such other place as is specified in the notice convening the General Meeting not less than 48 hours before the time for holding the General Meeting at which the person named in the instrument proposes to vote and an instrument of proxy which is not deposited or delivered in accordance with this Article shall be invalid.
	8.15	Proposals may be put to a General Meeting of the nursery by one or both of the following:- 8.15.1 Any Member; and 8.15.2 The Trustees;

		8.16 All resolutions put to the vote at General Meetings shall be decided by an ordinary resolution (a simple majority of votes cast) except resolutions to amend the Memorandum and Articles, to dissolve the nursery or as may be required by the Companies Acts, which shall be decided by a special resolution (not less than 75% of votes cast). 8.17 No resolution to amend the Memorandum or Articles shall be effective unless approved by the nursery in writing.
Type of governing document (trust deed, royal charter)	Para 1.25	The Nursery Constitution.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is constituted by the company being limited by guarantee and not having a share capital.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	As above

Reference and Administrative details

Charity name	Pembury School House Nursery
Other name the charity uses	N/A
Registered charity number	1109583
Charity's principal address	Pembury School House Nursery Lower Green Road Pembury Kent TN2 4EB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kelly Marsh	Director / Trustee		
2	Samantha Digby-Baker	Director / Trustee		
3	Jane Askew	Company Secretary / Trustee		
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19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Kelly Marsh		
Samantha Digby-Baker		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Kelly Marsh		
Samantha Digby-Baker		
Jane Askew		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Every member of the nursery undertakes to pay such amount as may be required not exceeding £1 towards the nursery's assets if the nursery should be wound up while he/she remains a member or within one year after they cease to be a member towards the costs of dissolution and the liabilities incurred by the nursery while the contributor was a member.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	For the Trustees by majority vote to transfer/distribute assets to other bodies for exclusively charitable purposes to ensure the Objects remain within and serve the local community.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	As above

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Jane Askew</i>	
Full name(s)	Jane Askew	
Position (eg Secretary, Chair, etc)	Company Secretary	
Date	12/11/2025	

**PEMBURY SCHOOL HOUSE NURSERY
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

Pembury School House Nursery Contents

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**Pembury School House Nursery
Company Information
For The Year Ended 31 July 2025**

Directors	Mrs Kelly Marsh Mrs Samantha Digby-Baker
Secretary	Mrs Jane Askew
Company Number	05392129
Registered Office	Lower Green Road Pembury Kent TN2 4EB
Accountants	Tonbridge Accountants Limited Chartered Accountants 27 Old Gloucester Street London WC1N 3AX

Pembury School House Nursery
Company No. 05392129
Directors' Report For The Year Ended 31 July 2025

The directors present their report and the financial statements for the year ended 31 July 2025.

Principal Activity

The principal activity of the company is to provide nursery school facilities for pre-school children.

Directors

The directors who held office during the year were as follows:

Mrs Kelly Marsh

Mrs Samantha Digby-Baker

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs Kelly Marsh

Director
11/11/2025

**Pembury School House Nursery
Accountants' Report
For The Year Ended 31 July 2025**

Chartered Accountants' report to the directors on the preparation of the unaudited statutory accounts of Pembury School House Nursery for the year ended 31 July 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pembury School House Nursery for the year ended 31 July 2025 which comprise the Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the directors of Pembury School House Nursery, as a body, in accordance with the terms of our engagement letter dated 14 April 2022. Our work has been undertaken solely to prepare for your approval the accounts of Pembury School House Nursery and state those matters that we have agreed to state to the directors of Pembury School House Nursery, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pembury School House Nursery and its directors, as a body, for our work or for this report.

It is your duty to ensure that Pembury School House Nursery has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Pembury School House Nursery. You consider that Pembury School House Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Pembury School House Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

11/11/2025

Tonbridge Accountants Limited
Chartered Accountants
27 Old Gloucester Street
London
WC1N 3AX

**Pembury School House Nursery
Income Statement
For The Year Ended 31 July 2025**

	Notes	2025 £	2024 £
TURNOVER		141,875	137,073
Cost of sales		(2,863)	(2,687)
GROSS SURPLUS		139,012	134,386
Administrative expenses		(137,503)	(132,285)
OPERATING SURPLUS		1,509	2,101
Other interest receivable and similar income		2,618	2,868
SURPLUS FOR THE FINANCIAL YEAR			

The notes on pages 6 to 8 form part of these financial statements.

**Pembury School House Nursery
Statement of Financial Position
As At 31 July 2025**

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		3,068		4,089
			3,068		4,089
CURRENT ASSETS					
Debtors	6	3,143		2,214	
Cash at bank and in hand		122,355		118,302	
		125,498		120,516	
Creditors: Amounts Falling Due Within One Year	7	(1,844)		(2,010)	
NET CURRENT ASSETS (LIABILITIES)			123,654		118,506
TOTAL ASSETS LESS CURRENT LIABILITIES			126,722		122,595
NET ASSETS			126,722		122,595
Income Statement			126,722		122,595
MEMBERS' FUNDS			126,722		122,595

For the year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mrs Kelly Marsh

Director
11/11/2025

The notes on pages 6 to 8 form part of these financial statements.

Pembury School House Nursery

Notes to the Financial Statements

For The Year Ended 31 July 2025

1. General Information

Pembury School House Nursery is a private company, limited by guarantee, incorporated in England & Wales, registered number 05392129. The registered office is Lower Green Road, Pembury, Kent, TN2 4EB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements have also been prepared in compliance 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 in October 2019, and the Charities Act 2011.

The accounts are presented in £ Sterling.

2.2. Going Concern Disclosure

The Nursery is a registered charity and is considered a public benefit entity. The financial statements are prepared on a going concern basis. The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

2.3. Turnover

The Nursery's turnover is derived from fee income for early years education, government funding and fund raising activities.

Fee income is measured at the fair value of the consideration received or receivable. Parents are invoiced three times per year in September, January and April and payment is due within 60 days of the invoice date. Revenue is recognised over the period of instruction and is fully recognised at the balance sheet date as all services for the year have been provided at this point.

Government funding is recognised in accordance with the accounting policy relating to government grants, as set out below.

Fund raising typically involves the sale of small items. Turnover is recognised when goods have been provided to customers such that risks and rewards of ownership have transferred to them.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
Computer Equipment	25% reducing balance

2.5. Financial Instruments

The Nursery has chosen to adopt sections 11 and 12 of FRS 102 in respect of financial instruments. Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method. Basic financial liabilities, including trade and other payables, and bank loans, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

2.6. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the Income Statement as they become payable in accordance with the rules of the scheme.

2.7. Government Grant

The Nursery receives government funding as part of a national government scheme to provide funded childcare places. The nursery accounts for this funding based on the performance model. The income is recognised when the performance-related condition, being the provision of childcare, is met.

Pembury School House Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

2.8. Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 8 (2024: 9)

4. Turnover

All income and expenditure pertains to unrestricted funds. The Nursery does not hold restricted funds or endowment funds and, as a result, there have been no transfers between these categories.

Retained earnings at the end of the year represent the total funds of the Nursery, which are all unrestricted.

For the year ending 31 July 2025, the Nursery received £89,077 in government funding (31 July 2024: £80,335). There are no unfulfilled conditions attaching to these grants.

5. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 August 2024	24,705	535	25,240
As at 31 July 2025	24,705	535	25,240
Depreciation			
As at 1 August 2024	21,028	123	21,151
Provided during the period	918	103	1,021
As at 31 July 2025	21,946	226	22,172
Net Book Value			
As at 31 July 2025	2,759	309	3,068
As at 1 August 2024	3,677	412	4,089

6. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	3,143	2,214

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	1,025	1,219
Taxation and social security	819	791
	1,844	2,010

Pembury School House Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

8. Related Party Transactions

The Nursery's directors and secretary also act as trustees. The trustee role is voluntary and no remuneration is paid. K. Marsh is also Head of Nursery and was remunerated £23,700 for the role (2024: £21,917). Pension contributions of £524 were also paid (2024: £470). J. Askew is also Office Manager and was remunerated £23,850 for the role (2024: £21,917). Pension contributions of £528 were also paid (2024: £470).

There were no employees whose received total employee benefits of more than £60,000. Total expenses of £197 (2024: £103) were reimbursed to two trustees (2024: one trustee) for nursery supplies, meeting and administrative expenses.

Tonbridge Accountants Limited were paid £1,440 during the period for accounting services (2024: £1,440), which includes the annual independent examination. Additional services were provided for company secretarial work to the value of £108 (2024: No additional services).

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Pembury School House Nursery
Detailed Income Statement
For The Year Ended 31 July 2025**

	2025		2024	
	£	£	£	£
TURNOVER				
Fee Income		49,354		53,193
Funding		89,077		80,335
Fundraising		753		680
Other Revenue		1,691		2,865
Donations Received		1,000		-
		<u>141,875</u>		<u>137,073</u>
COST OF SALES				
Purchases	<u>2,863</u>		<u>2,687</u>	
		<u>(2,863)</u>		<u>(2,687)</u>
GROSS SURPLUS		<u>139,012</u>		<u>134,386</u>
Administrative Expenses				
Wages and salaries	114,312		107,247	
Employers NI	368		-	
Employers pensions - defined contributions scheme	1,352		1,135	
Staff training	937		1,290	
Staff welfare	967		-	
Travel and subsistence expenses	85		40	
Rent	9,372		13,978	
Rates	798		810	
Repairs and maintenance	2,613		265	
Cleaning	1,741		1,793	
Computer software, consumables and maintenance	901		863	
Insurance	702		652	
Printing, postage and stationery	18		85	
Telecommunications and data costs	582		508	
Accountancy fees	1,548		1,440	
Legal fees	35		35	
Subscriptions	-		84	
Charitable donations	61		-	
Depreciation	1,021		1,349	
Entertaining	-		556	
Sundry expenses	90		155	
		<u>(137,503)</u>		<u>(132,285)</u>
OPERATING SURPLUS		<u>1,509</u>		<u>2,101</u>
Other interest receivable and similar income				
Interest on short term deposits	<u>2,618</u>		<u>2,868</u>	
		<u>2,618</u>		<u>2,868</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>4,127</u></u>		<u><u>4,969</u></u>

Independent examiner's report to the trustees of Pembury School House Nursery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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.

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.

Laughton Ross BA (hons), FCA, ACII
Independent Examiner

Tonbridge Accountants Limited
27 Old Gloucester Street, London, WC1N 3AX

11 November 2025

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01.08.2023 to 31.07.2024

Charity name: Pembury School House Nursery

Charity registration number: 1109583

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document.	Para 1.17	To provide high quality Early Years education to the children that attend our nursery school.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	At Pembury School House Nursery we work in partnership with every family to provide the highest quality childcare and education. We provide a safe, stimulating and nurturing environment where children are cared for in an atmosphere of care and warmth. Children's learning is taken forward, offering opportunities for all to succeed and reach their individual potential; valuing unique achievements and interests.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit.	Para 1.18	Our trustees have regard to the guidance issued by the Charity Commission on public benefit. The nursery serves the public benefit by providing opportunities for children of all backgrounds and by promoting the understanding of their educational needs.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Pembury School House Nursery is proud to hold an 'Outstanding' Ofsted judgement and to be part of the Collaboration Early Years Team for Kent. We are a much-needed provision to the community of Pembury and surrounding villages. We provide Early Years Education to children from the age of 2 years 2 months until the age of 5.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The directors/trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations. Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to: - select suitable accounting policies and then apply them consistently; - make judgements and estimates that are reasonable and prudent; - prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business. The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
Amount of reserves held	Para 1.22	£122,596
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Structure, Governance and Management

Description of charity's trusts:	The overall management and control of the nursery shall vest in the individual members of its Trustees who are the directors and charity trustees of the nursery. 4.2 The Trustees shall consist of:- 4.2.1 A group of 3 persons and; 4.2.2. No more than 2 may be staff members 4.3 The Trustees in Articles 4.2.1 and 4.2.2 shall be elected for an agreed term at the Annual General Meeting. 4.4 In the event of death or resignation of an elected Trustee, the vacancy shall be filled until the next Annual General Meeting by a Member appointed by the Trustees. 4.5 Not less than two weeks prior to the date of the next Annual General Meeting at which the election of elected Trustees will take place each eligible Member shall be sent a form which any Member wishing to stand as a candidate for election to the Trustees must return to the secretary. Members returning such a form shall be deemed to have notified their willingness to act as a Trustee if so elected. 4.6 At the next Annual General Meeting the prospective new elected members of the Trustees shall be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the Members. 4.7 At the first Trustee meeting following the Annual General Meeting the newly elected Trustees shall determine their roles; electing one of which as a secretary (who shall be the 'Company Secretary' of the nursery for company law purposes).
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		4.8 The Secretary shall notify Companies House in the appropriate manner of any changes to the Trustees. 4.9 The term of office of any Trustee member shall automatically terminate:- 4.9.1 If they are disqualified under the Charities Act from acting as a charity trustee or under the Companies Acts from acting as a company director; 4.9.2 If they are incapable whether mentally or physically of managing his or her own affairs; 4.9.3 If they resign by written notice to the Secretary; 4.9.4 If they are removed by resolution passed by a majority of the members of the Trustees. 4.10 Any technical defect in the appointment of a Trustee of which the Trustees are unaware at the time shall not invalidate any decisions taken at Trustee meetings at which such a member was present. 5. PROCEEDINGS OF THE TRUSTEES 5.1 The Trustees shall hold at least 3 meetings each year unless the Trustees shall decide by simple majority to hold a further meeting or meetings. 5.2 Trustees shall each have one vote at meetings. 5.3 A quorum at Trustee meetings shall be not less than two of the Trustees. 5.4 Every issue considered at Trustee meetings may be determined by a simple majority of the votes cast at the meeting. A written resolution signed by all members of the Trustees is as valid as a resolution passed in meeting (and for this
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		purpose the resolution may be contained in more than one document and will be treated as passed on the date of the last signature).
	6.	POWERS OF THE TRUSTEES The Trustees shall have the following powers in the administration of the nursery:-
	6.1	To elect by simple majority the Trustees, one being the Secretary.
	6.2	To remove from office any Trustee.
	6.3	To invite any person or persons to attend Trustee meetings in a non-voting capacity.
	6.4	To make by-laws consistent with the Memorandum and these Articles and the Charities Acts and the Companies Acts to govern proceedings at General Meetings of the nursery.
	6.5	To make rules consistent with the Memorandum and these Articles to govern proceedings at Trustee meetings.
	6.6	To exercise any powers of the nursery which are not reserved to a General Meeting of the nursery.
	6.7	To engage all staff at such remuneration as it thinks fit and enter into written contracts of employment with such staff on such terms as the Trustees shall from time to time determine.
	7.	OVERRIDING OBLIGATIONS OF THE TRUSTEES
	7.1	The Trustees shall (subject to Article 14.1):- 7.1.1 Abide by the Objects of the nursery; 7.1.2 Maintain up to date accounting records containing entries of all monies received and paid out and the matters in respect of which

		the receipt and payment takes place, in each case in such manner as may be required by the Charities Acts and/or Companies Acts of other applicable legislation or regulations.
	8.	GENERAL MEETINGS OF THE NURSERY
	8.1	The nursery shall in each calendar year hold a general meeting as its Annual General Meeting in addition to any other general meetings in that year and shall specify the meeting as such in the notice calling it. The Annual General Meeting in each year shall be held at such time and place as the Trustees decide. All General Meetings other than the Annual General Meeting shall be Extraordinary General Meetings.
	8.2	Each Annual General Meeting will be chaired by the one of the three Trustees which shall:-
		8.2.1 Receive the accounts of the nursery for the previous financial year;
		8.2.2 Receive an annual report from the Trustees;
		8.2.3 Elect the new members of the Trustees;
		8.2.4 Transact any other business properly put to the meeting;
		8.2.5 Receive such other reports and documents as may be required by law from time to time.
	8.3	All members shall be entitled to be notified of and attend any General Meeting of the nursery, but no minor failure or irregularity in giving such notice shall invalidate any decision taken at the General Meeting.
	8.4	Not less than 21 clear days' notice shall be given of each Annual General Meeting and not less than 28 clear

		days' notice shall be given of every Extraordinary General Meeting. 8.5 The notice of any General Meeting shall include the date, time and place of the meeting and the nature of the business to be transacted. 8.6 No business shall be transacted at any General Meeting unless a quorum is present. 3 Members present in person shall constitute a quorum at any Annual General Meeting or Extraordinary General Meeting. 8.7 If a quorum is not present within 1 hour of the time appointed for the General Meeting or if during a General Meeting such a quorum ceases to be present the meeting shall stand adjourned until such time and place the Trustees shall determine. 8.8 A resolution put to the vote at a General Meeting shall be decided on a show of hands unless before or on the declaration of the result of the show of hands a poll is demanded. Subject to the provisions of the Company Acts a poll may be demanded by the Trustees having the right to vote at a General Meeting or by a Member or Members representing not less than 1/10th of the total voting rights of the Members attending and having the right to vote at the General Meeting. 8.9 Unless a poll is duly demanded a declaration by the Trustees that a resolution has been carried or carried unanimously or by a particular majority or lost or not carried by a particular majority and an entry to that effect on the minutes of the meeting shall be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour of or against the resolution. 8.10 A demand for a poll may, before the poll is taken, be withdrawn only with
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		the consent of the Trustees and a demand so withdrawn shall not be taken to have invalidated the results of a show of hands declared before the demand is made.
	8.11	The poll should be taken as the Trustees direct. The result of the poll shall be deemed to be a resolution of the meeting at which the poll is demanded.
	8.12	On a show of hands every voting Member present in person or by proxy shall have one vote. On a poll every voting Member present in person or by proxy shall be entitled to the number of votes ascribed to their membership by these Articles.
	8.13	An instrument appointing a proxy shall be in writing executed by or on behalf of the appointor and shall be in such form as the Trustees shall determine from time to time. Each Member who wishes to appoint a proxy shall be afforded the opportunity of instructing the proxy how he/she should act. Unless otherwise instructed a proxy may vote as he/she thinks fit or abstain from voting.
	8.14	The instrument appointing a proxy shall be deposited at the registered offices of the nursery or such other place as is specified in the notice convening the General Meeting not less than 48 hours before the time for holding the General Meeting at which the person named in the instrument proposes to vote and an instrument of proxy which is not deposited or delivered in accordance with this Article shall be invalid.
	8.15	Proposals may be put to a General Meeting of the nursery by one or both of the following:- 8.15.1 Any Member; and 8.15.2 The Trustees;

		8.16 All resolutions put to the vote at General Meetings shall be decided by an ordinary resolution (a simple majority of votes cast) except resolutions to amend the Memorandum and Articles, to dissolve the nursery or as may be required by the Companies Acts, which shall be decided by a special resolution (not less than 75% of votes cast). 8.17 No resolution to amend the Memorandum or Articles shall be effective unless approved by the nursery in writing.
Type of governing document (trust deed, royal charter)	Para 1.25	The Nursery Constitution.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is constituted by the company being limited by guarantee and not having a share capital.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	As above

Reference and Administrative details

Charity name	Pembury School House Nursery
Other name the charity uses	N/A
Registered charity number	1109583
Charity's principal address	Pembury School House Nursery Lower Green Road Pembury Kent TN2 4EB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kelly Marsh	Director / Trustee		
2	Samantha Digby-Baker	Director / Trustee		
3	Jane Askew	Company Secretary / Trustee		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Kelly Marsh		
Samantha Digby-Baker		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Kelly Marsh		
Samantha Digby-Baker		
Jane Askew		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Every member of the nursery undertakes to pay such amount as may be required not exceeding £1 towards the nursery's assets if the nursery should be wound up while he/she remains a member or within one year after they cease to be a member towards the costs of dissolution and the liabilities incurred by the nursery while the contributor was a member.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	For the Trustees by majority vote to transfer/distribute assets to other bodies for exclusively charitable purposes to ensure the Objects remain within and serve the local community.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	As above

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Jane Askew</i>	
Full name(s)	Jane Askew	
Position (eg Secretary, Chair, etc)	Company Secretary	
Date	21 Nov 2024	

**PEMBURY SCHOOL HOUSE NURSERY
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

Pembury School House Nursery Contents

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The following pages do not form part of the statutory accounts:	
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**Pembury School House Nursery
Company Information
For The Year Ended 31 July 2024**

Directors	Mrs Samantha Digby-Baker Mrs Kelly Marsh
Secretary	Mrs Jane Askew
Company Number	05392129
Registered Office	Lower Green Road Pembury Kent TN2 4EB
Accountants	Tonbridge Accountants Limited Chartered Accountants 27 Old Gloucester Street London WC1N 3AX

Pembury School House Nursery
Company No. 05392129
Directors' Report For The Year Ended 31 July 2024

The directors present their report and the financial statements for the year ended 31 July 2024.

Principal Activity

The principal activity of the company is to provide nursery school facilities for pre-school children.

Directors

The directors who held office during the year were as follows:

Mrs Samantha Digby-Baker

Mrs Kelly Marsh

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs Kelly Marsh

Director

21/11/2024

**Pembury School House Nursery
Accountants' Report
For The Year Ended 31 July 2024**

Chartered Accountants' report to the directors on the preparation of the unaudited statutory accounts of Pembury School House Nursery for the year ended 31 July 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pembury School House Nursery for the year ended 31 July 2024 which comprise the Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the directors of Pembury School House Nursery, as a body, in accordance with the terms of our engagement letter dated 14 April 2022. Our work has been undertaken solely to prepare for your approval the accounts of Pembury School House Nursery and state those matters that we have agreed to state to the directors of Pembury School House Nursery, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pembury School House Nursery and its directors, as a body, for our work or for this report.

It is your duty to ensure that Pembury School House Nursery has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Pembury School House Nursery. You consider that Pembury School House Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Pembury School House Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

21/11/2024

Tonbridge Accountants Limited
Chartered Accountants
27 Old Gloucester Street
London
WC1N 3AX

**Pembury School House Nursery
Income Statement
For The Year Ended 31 July 2024**

	Notes	2024 £	2023 £
TURNOVER		137,073	123,872
Cost of sales		(2,687)	(1,988)
GROSS SURPLUS		134,386	121,884
Administrative expenses		(132,285)	(113,585)
OPERATING SURPLUS		2,101	8,299
Other interest receivable and similar income		2,868	1,717
SURPLUS FOR THE FINANCIAL YEAR			

The notes on pages 6 to 8 form part of these financial statements.

**Pembury School House Nursery
Statement of Financial Position
As At 31 July 2024**

		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible Assets	5	4,089	4,903
		4,089	4,903
CURRENT ASSETS			
Debtors	6	2,214	618
Cash at bank and in hand		118,302	114,421
		120,516	115,039
Creditors: Amounts Falling Due Within One Year	7	(2,010)	(2,316)
NET CURRENT ASSETS (LIABILITIES)		118,506	112,723
TOTAL ASSETS LESS CURRENT LIABILITIES		122,595	117,626
NET ASSETS		122,595	117,626
Income Statement		122,595	117,626
MEMBERS' FUNDS		122,595	117,626

For the year ending 31 July 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mrs Kelly Marsh

Director

21/11/2024

The notes on pages 6 to 8 form part of these financial statements.

Pembury School House Nursery Notes to the Financial Statements For The Year Ended 31 July 2024

1. General Information

Pembury School House Nursery is a private company, limited by guarantee, incorporated in England & Wales, registered number 05392129. The registered office is Lower Green Road, Pembury, Kent, TN2 4EB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements have also been prepared in compliance 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 in October 2019, and the Charities Act 2011.

The accounts are presented in £ Sterling.

2.2. Going Concern Disclosure

The Nursery is a registered charity and is considered a public benefit entity. The financial statements are prepared on a going concern basis. The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

2.3. Turnover

The Nursery's turnover is derived from fee income for early years education, government funding and fund raising activities.

Fee income is measured at the fair value of the consideration received or receivable. Parents are invoiced three times per year in September, January and April and payment is due within 60 days of the invoice date. Revenue is recognised over the period of instruction and is fully recognised at the balance sheet date as all services for the year have been provided at this point.

Government funding is recognised in accordance with the accounting policy relating to government grants, as set out below.

Fund raising typically involves the sale of small items. Turnover is recognised when goods have been provided to customers such that risks and rewards of ownership have transferred to them.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
Computer Equipment	25% reducing balance

2.5. Financial Instruments

The Nursery has chosen to adopt sections 11 and 12 of FRS 102 in respect of financial instruments. Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method. Basic financial liabilities, including trade and other payables, and bank loans, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

2.6. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

2.7. Government Grant

The Nursery receives government funding as part of a national government scheme to provide funded childcare places. The nursery accounts for this funding based on the performance model. The income is recognised when the performance-related condition, being the provision of childcare, is met.

Pembury School House Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2024

2.8. Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 9 (2023: 9)

4. Turnover

All income and expenditure pertains to unrestricted funds. The Nursery does not hold restricted funds or endowment funds and, as a result, there have been no transfers between these categories.

Retained earnings at the end of the year represent the total funds of the Nursery, which are all unrestricted.

For the year ending 31 July 2024, the Nursery received £80,335 in government funding (31 July 2023: £66,803). There are no unfulfilled conditions attaching to these grants.

5. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 August 2023	24,705	-	24,705
Additions	-	535	535
As at 31 July 2024	<u>24,705</u>	<u>535</u>	<u>25,240</u>
Depreciation			
As at 1 August 2023	19,802	-	19,802
Provided during the period	1,226	123	1,349
As at 31 July 2024	<u>21,028</u>	<u>123</u>	<u>21,151</u>
Net Book Value			
As at 31 July 2024	<u>3,677</u>	<u>412</u>	<u>4,089</u>
As at 1 August 2023	<u>4,903</u>	<u>-</u>	<u>4,903</u>

6. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	<u>2,214</u>	<u>618</u>

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other creditors	1,219	1,593
Taxation and social security	791	723
	<u>2,010</u>	<u>2,316</u>

**Pembury School House Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2024**

8. Related Party Transactions

The Nursery's directors and secretary also act as trustees. The trustee role is voluntary and no remuneration is paid. K. Marsh is also Head of Nursery and was remunerated £21,917 for the role (2023: £20,592). Pension contributions of £470 were also paid (2023: £431). J. Askew is also Office Manager and was remunerated £21,917 for the role (2023: £20,542). Pension contributions of £470 were also paid (2023: £429).

There were no employees whose received total employee benefits of more than £60,000. Total expenses of £103 (2023: £164) were reimbursed to one trustee (2023: two trustees) for nursery supplies, meeting and administrative expenses.

Tonbridge Accountants Limited were paid £1,440 during the period for accounting services (2023: £1,400), which includes the annual independent examination. No additional services were provided during the period (2023: £300 for Xero implementation and £72 for company secretarial work).

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Pembury School House Nursery
Detailed Income Statement
For The Year Ended 31 July 2024**

	2024		2023	
	£	£	£	£
TURNOVER				
Fee Income		53,193		52,335
Funding		80,335		66,803
Fundraising		680		193
Other Revenue		2,865		4,541
		<u>137,073</u>		<u>123,872</u>
COST OF SALES				
Purchases	<u>2,687</u>		<u>1,988</u>	
		<u>(2,687)</u>		<u>(1,988)</u>
GROSS SURPLUS		<u>134,386</u>		<u>121,884</u>
Administrative Expenses				
Wages and salaries	107,247		93,331	
Employers pensions - defined contributions scheme	1,135		962	
Staff training	1,290		18	
Travel and subsistence expenses	40		23	
Rent	13,978		8,423	
Rates	810		825	
Repairs and maintenance	265		2,463	
Cleaning	1,793		1,670	
Computer software, consumables and maintenance	863		563	
Insurance	652		229	
Printing, postage and stationery	85		380	
Postage	-		4	
Telecommunications and data costs	508		568	
Accountancy fees	1,440		1,772	
Legal fees	35		35	
Subscriptions	84		84	
Depreciation	1,349		1,356	
Entertaining	556		484	
Sundry expenses	<u>155</u>		<u>395</u>	
		<u>(132,285)</u>		<u>(113,585)</u>
OPERATING SURPLUS		<u>2,101</u>		<u>8,299</u>
Other interest receivable and similar income				
Interest on short term deposits	<u>2,868</u>		<u>1,717</u>	
		<u>2,868</u>		<u>1,717</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>4,969</u></u>		<u><u>10,016</u></u>

Independent examiner's report to the trustees of Pembury School House Nursery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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.

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.

Laughton Ross BA (hons), FCA, ACII
Independent Examiner

Tonbridge Accountants Limited
27 Old Gloucester Street, London, WC1N 3AX

22 April 2025

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01.08.2022 to 31.07.2023

Charity name: Pembury School House Nursery

Charity registration number: 1109583

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document.	Para 1.17	To provide high quality Early Years education to the children that attend our nursery school.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	At Pembury School House Nursery we work in partnership with every family to provide the highest quality childcare and education. We provide a safe, stimulating and nurturing environment where children are cared for in an atmosphere of care and warmth. Children's learning is taken forward, offering opportunities for all to succeed and reach their individual potential; valuing unique achievements and interests.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit.	Para 1.18	Our trustees have regard to the guidance issued by the Charity Commission on public benefit. The nursery serves the public benefit by providing opportunities for children of all backgrounds and by promoting the understanding of their educational needs.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Pembury School House Nursery is proud to hold an 'Outstanding' Ofsted judgement and to be part of the Collaboration Early Years Team for Kent. We are a much-needed provision to the community of Pembury and surrounding villages. We provide Early Years Education to children from the age of 2 years 2 months until the age of 5.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Nursery produced a surplus for the year of £10,016, increasing the total funds to £117,626, all of which are unrestricted. New assets totalling £3,088 were purchased and included iPads and an upgrade to the sandpit. Allowing for depreciation this increased tangible assets from £3,171 to £4,903. Rent for Jul – Sep, usually invoiced prior to year-end, was invoiced late and the resulting accrual increased creditors and decreased debtors, compared to prior-year. Creditors also included PAYE and pension liabilities paid in early August. Cash balances remained strong at £114,421 compared to £104,196 in the prior-year, generating £1,717 in interest.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Nursery's income is fee income from the provision of childcare. This income is unrestricted and has allowed the Nursery to build-up a general unrestricted reserve. This is maintained in deposits, which generate income for the Nursery, and are available to meet future unforeseen expenses and to provide financial resilience.
Amount of reserves held	Para 1.22	£117,626
Reasons for holding zero reserves	Para 1.22	N/A

Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The Charity is formed as a company limited by guarantee and is governed by its memorandum and articles of association.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Company limited by guarantee with no share capital.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees.	Para 1.25	Trustees are appointed in accordance with Section 4 of the Pembury School House Nursery Articles of Association.

Reference and Administrative details

Charity name	Pembury School House Nursery
Other name the charity uses	N/A
Registered charity number	1109583
Charity's principal address	Pembury School House Nursery Lower Green Road Pembury Kent TN2 4EB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kelly Marsh	Director / Trustee		
2	Samantha Digby-Baker	Director / Trustee	Appointed 21/11/22	
3	Jane Askew	Company Secretary / Trustee		

Corporate trustees – names of the directors at the date the report was approved

Director name		
---------------	--	--

Kelly Marsh		
Samantha Digby-Baker		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Kelly Marsh		
Samantha Digby-Baker	Appointed 21/11/22	
Jane Askew		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	The charity does not administer any funds on behalf of others and as such does not hold assets in this capacity.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Jane Askew</i>	
Full name(s)	Jane Askew	
Position (eg Secretary, Chair, etc)	Trustee	
Date	20 November 2023	

**PEMBURY SCHOOL HOUSE NURSERY
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

**PEMBURY SCHOOL HOUSE NURSERY
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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Notes to the accounts	8
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**PEMBURY SCHOOL HOUSE NURSERY
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023**

Directors	Kelly Marsh Samantha Digby-Baker
Secretary	Jane Askew
Company Number	05392129 (England and Wales)
Registered Office	Lower Green Road Pembury Kent TN2 4EB
Accountants	Tonbridge Accountants Limited 27 Old Gloucester Street London WC1N 3AX

**PEMBURY SCHOOL HOUSE NURSERY
(COMPANY NO: 05392129 ENGLAND AND WALES)
DIRECTORS' REPORT**

The directors present their report and accounts for the year ended 31 July 2023.

Principal activity

The principal activity of the company is to provide nursery school facilities for pre-school children.

Directors

Kelly Marsh held office during the whole of the period.

Samantha Digby-Baker was appointed on 21 November 2022.

Alan Fineman resigned on 21 November 2022.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
Kelly Marsh
Director

Approved by the board on: 28 November 2023

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF PEMBURY SCHOOL
HOUSE NURSERY FOR THE YEAR ENDED 31 JULY 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pembury School House Nursery for the year ended 31 July 2023 as set out on pages 6 - 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](https://www.icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 7/16 as detailed at [icaew.com/compilation](https://www.icaew.com/compilation).

Tonbridge Accountants Limited
Chartered Accountants

27 Old Gloucester Street
London
WC1N 3AX

28 November 2023

PEMBURY SCHOOL HOUSE NURSERY
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 JULY 2023

		2023 £	2022 £
Turnover	4	123,872	128,187
Cost of sales		(1,988)	(1,004)
Gross surplus		121,884	127,183
Administrative expenses		(113,585)	(108,754)
Other operating income		1,717	528
Operating surplus		10,016	18,957
Surplus on ordinary activities before taxation		10,016	18,957
Tax on surplus on ordinary activities		-	-
Surplus for the financial year		10,016	18,957
Retained earnings at the start of the year		107,610	88,653
Surplus for the financial year		10,016	18,957
Dividends		-	-
Retained earnings at the end of the year		117,626	107,610

**PEMBURY SCHOOL HOUSE NURSERY
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	5	4,903	3,171
Current assets			
Debtors	6	618	1,344
Cash at bank and in hand		114,421	104,196
		<u>115,039</u>	<u>105,540</u>
Creditors: amounts falling due within one year	7	(2,316)	(1,101)
Net current assets		<u>112,723</u>	<u>104,439</u>
Net assets		<u>117,626</u>	<u>107,610</u>
Reserves	8		
Profit and loss account		117,626	107,610
Members' funds		<u>117,626</u>	<u>107,610</u>

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 28 November 2023 and were signed on its behalf by

Kelly Marsh
Director

Company Registration No. 05392129

**PEMBURY SCHOOL HOUSE NURSERY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

1 Statutory information

Pembury School House Nursery is a private company, limited by guarantee, registered in England and Wales, registration number 05392129. The registered office is Lower Green Road, Pembury, Kent, TN2 4EB.

2 Compliance with accounting standards

The financial statements of Pembury School House Nursery (the Nursery) have been prepared in compliance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland' ('FRS 102'), Section 1A Small Entities, and the Companies Act 2006.

The financial statements have also been prepared in compliance 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 in October 2019, and the Charities Act 2011.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

The Nursery's turnover is derived from fee income for early years education, government funding and fund raising activities.

Fee income is measured at the fair value of the consideration received or receivable. Parents are invoiced three times per year in September, January and April and payment is due within 60 days of the invoice date. Revenue is recognised over the period of instruction and is fully recognised at the balance sheet date as all services for the year have been provided at this point.

Government funding is recognised in accordance with the accounting policy relating to government grants, as set out below.

Fund raising typically involves the sale of small items. Turnover is recognised when goods have been provided to customers such that risks and rewards of ownership have transferred to them.

Government grants

The Nursery receives government funding as part of a national government scheme to provide funded childcare places. The nursery accounts for this funding based on the performance model. The income is recognised when the performance-related condition, being the provision of childcare, is met.

For the year ending 31 July 2023, the Nursery received £66,803 in government funding (31 July 2022: £67,650). There are no unfulfilled conditions attaching to these grants.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing balance
-------------------	----------------------

PEMBURY SCHOOL HOUSE NURSERY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The Nursery has chosen to adopt sections 11 and 12 of FRS 102 in respect of financial instruments. Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method. Basic financial liabilities, including trade and other payables, and bank loans, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Pension costs

The Nursery operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Going concern

The Nursery is a registered charity and is considered a public benefit entity. The financial statements are prepared on a going concern basis. There are no material uncertainties that cast significant doubt on the Nursery's ability to continue as a going concern.

Change in accounting policy

In order to provide more relevant information about the effects of the Nursery's transactions on financial performance, the costs relating to consumable items used in the Nursery are now presented within cost of sales, rather than within administrative expenses. As a result, cost of sales has increased by £1,988 (2022: £1,004), gross surplus and administrative expenses have both decreased by these same amounts. There has been no impact on the surplus for the current or prior year.

4 Turnover

All income and expenditure pertains to unrestricted funds. The Nursery does not hold restricted funds or endowment funds and, as a result, there have been no transfers between these categories.

Retained earnings at the end of the year represent the total funds of the Nursery, which are all unrestricted.

5 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 August 2022	21,617
Additions	3,088
At 31 July 2023	24,705
Depreciation	
At 1 August 2022	18,446
Charge for the year	1,356
At 31 July 2023	19,802
Net book value	
At 31 July 2023	4,903
At 31 July 2022	3,171

**PEMBURY SCHOOL HOUSE NURSERY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

6 Debtors	2023	2022
	£	£
Amounts falling due within one year		
Accrued income and prepayments	618	-
Other debtors	-	1,344
	<u>618</u>	<u>1,344</u>

7 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxes and social security	723	-
Other creditors	-	45
Accruals	963	1,056
Deferred income	630	-
	<u>2,316</u>	<u>1,101</u>

8 Company limited by guarantee

The Nursery is a company limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

9 Transactions with related parties

The Nursery's directors and secretary also act as trustees. The trustee role is voluntary and no remuneration is paid. K. Marsh is also Head of Nursery and was remunerated £20,592 for the role (2022: £13,341). Pension contributions of £431 were also paid (2022: £285). J. Askew is also Office Manager and was remunerated £20,542 for the role (2022: £21,416). Pension contributions of £429 were also paid (2022: £455).

There were no employees whose received total employee benefits of more than £60,000. Total expenses of £164 were reimbursed to two trustees for nursery supplies, meeting and administrative expenses.

Tonbridge Accountants Limited were paid £1,772 during the period, comprising £1,400 for accounting services, £300 for Xero implementation and £72 for company secretarial work. No separate fee was charged for the independent examination, which is included in accounting services.

10 Average number of employees

During the year the average number of employees was 9 (2022: 9).

**PEMBURY SCHOOL HOUSE NURSERY
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2023**

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Sales	123,872	128,187
Cost of sales		
Purchases	1,988	1,004
Gross profit	121,884	127,183
Administrative expenses		
Wages and salaries	93,331	89,037
Pensions	962	967
Staff training and welfare	18	936
Travel and subsistence	23	-
Entertaining	484	-
Rent	8,423	8,005
Rates	825	801
Cleaning	1,670	1,404
Telephone and fax	568	426
Postage	4	-
Stationery and printing	380	1,050
Subscriptions	84	-
Insurance	229	623
Software	563	282
Repairs and maintenance	2,463	2,156
Depreciation	1,356	1,057
Sundry expenses	395	1,620
Accountancy fees	1,772	355
Other legal and professional	35	35
	113,585	108,754
Other operating income		
Other operating income	1,717	528
Operating profit	10,016	18,957
Profit on ordinary activities before taxation	10,016	18,957

Independent examiner's report to the trustees of Pembury School House Nursery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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.

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.

Signed: Name: Laughton Ross BA (hons), FCA, ACII

Address: Hadlow Road, Tonbridge

Date: 16 November 2023

Accounts

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 JULY 2022

The directors present their report and financial statements for the year ended 31 July 2022.

Principal activities

The principal activity of the company is to provide nursery school facilities for pre-school children.

Directors

The directors who served during the year were as follows:

A FINEMAN	Appointed 09 November 2009	
J ASKEW	Appointed 16 November 2020	
J S SHEPPARD	Appointed 22 January 2016	Resigned 18 November 2021
K MARSH	Appointed 18 November 2021	

Responsibilities of the directors

The directors are required to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the directors are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

ALAN FINEMAN 29 September 2022

COMPANY NUMBER:
5392129 (ENGLAND AND WALES)

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 JULY 2022

<u>Company Number:</u>	5392129 (ENGLAND & WALES)	
<u>Directors:</u>	A FINEMAN	Appointed 09 November 2009
	J ASKEW	Appointed 16 November 2020 Resigned 18 November 2021
	K MARSH	Appointed 18 November 2021
<u>Secretary:</u>	J S SHEPPARD	Appointed 22 January 2016 Resigned 18 November 2021
	J ASKEW	Appointed 18 November 2021
<u>Registered Charity Number:</u>	1109583	
<u>Registered Office:</u>	LOWER GREEN ROAD PEMBURY KENT TN2 4EB	

PEMBURY SCHOOL HOUSE NURSERY
COMPANY LIMITED BY GUARANTEE
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

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Balance Sheet	3
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The following page does not form part of the Statutory Financial Statements:	
Detailed Income and Expenditure Account	7

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 JULY 2022

The directors present their report and financial statements for the year ended 31 July 2022.

Principal activities

The principal activity of the company is to provide nursery school facilities for pre school children.

Directors

The directors who served during the year were as follows:

A FINEMAN	Appointed 09 November 2009	
J ASKEW	Appointed 16 November 2020	
J S SHEPPARD	Appointed 22 January 2016	Resigned 18 November 2021
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Responsibilities of the directors

The directors are required to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the directors are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

.....
ALAN FINEMAN

29 September 2022

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

	<u>Note</u>	<u>2022</u> £	<u>2021</u> £
<u>Turnover</u>		128,187	93,646
Administrative expenses		109,758	112,778
<u>Operating surplus / (deficit)</u>	2	18,429	(19,132)
Other interest receivable and similar income		528	540
HMRC Furlough Scheme		0	3,560
Small Business Grant		0	8,097
<u>Surplus / (deficit) on ordinary activities before taxation</u>		18,957	(6,935)
Tax on surplus on ordinary activities	10	-	-
<u>Retained surplus / (deficit) for the year</u>		18,957	(6,935)

The company has made no acquisitions nor discontinued any operations within the meaning of Financial Reporting Standard 3 during the year; therefore turnover and operating profit / (deficit) derive entirely from continuing operations.

The company has no recognised gains or losses other than the surplus or deficit for the financial year.

The annexed notes form part of these financial statements.

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 JULY 2022

	<u>Note</u>	<u>2022</u>		<u>2021</u>
		£	£	£
<u>Fixed assets</u>				
Tangible Assets	5	3,171		2,705
<u>Current assets</u>				
Debtors	6	1,344		1,344
Cash at bank and in hand		104,196		86,380
		<u>105,540</u>		<u>87,724</u>
<u>Creditors</u>				
Amounts falling due within one year	7	(1,101)		(1,776)
<u>Net current assets</u>		<u>104,439</u>		<u>85,948</u>
<u>Total assets less current liabilities</u>		<u>107,610</u>		<u>88,653</u>
<u>Net assets</u>		<u><u>£107,610</u></u>		<u><u>£88,653</u></u>
<u>Capital and reserves</u>				
Other reserves	8	8,379		8,379
Income and expenditure account	9	99,231		80,274
<u>Members' funds</u>		<u><u>£107,610</u></u>		<u><u>£88,653</u></u>

In the opinion of the directors the company is entitled to claim exemptions from audit by virtue of subsection (1) of Section 249A of the Companies Act 1985. Members have not required the company, under s.249B(2) of the Companies Act 1985 to obtain an audit for the year ended 31 July 2022. The directors are responsible for ensuring that the company maintains accounting records in compliance with Section 221 of that Act and for preparing accounts which give a true and fair view of the affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with Section 226, and which comply with the other requirements of the Act relating to the accounts so far as applicable to the company.

Approved by the board of directors on 29 September 2022 and signed on its behalf.

.....

ALAN FINEMAN

The annexed notes form part of these financial statements.

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 **Accounting policies**

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings; and Equipment - 25% per annum on reducing value.

2 **Operating surplus / (deficit)**

	<u>2022</u> £	<u>2021</u> £
This is stated after charging:		
Depreciation of owned assets	<u>1,057</u>	<u>902</u>

3 **Transactions with Directors**

The following Directors received emoluments from the Company during the year.

	<u>2022</u> £	<u>2021</u> £
R L Ventin	0	8,653
J Askew	21,416	17,943
J S Sheppard	6,442	21,539
K Marsh	13,341	0

These amounts are included in the total of wages and salaries shown below:

The following Directors received pension contributions from the Company during the year.

	<u>2022</u> £	<u>2021</u> £
R L Ventin	0	54
J Askew	455	426
J S Sheppard	143	483
K Marsh	285	0

4 **Staff costs**

	<u>2022</u> £	<u>2021</u> £
The aggregate payroll costs for all staff members were:		
Wages and Salaries	<u>89,037</u>	<u>95,906</u>

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2022

5 Tangible fixed assets

	Total Assets £
Cost:	
At 01 August 2021	20,094
Additions	1,523
At 31 July 2022	<u>21,617</u>
Depreciation:	
At 01 August 2021	17,389
Charge for the year	1,057
At 31 July 2022	<u>18,446</u>
Net book value:	
At 31 July 2022	<u>£3,171</u>
At 31 July 2021	<u>£2,705</u>

6 Debtors

	<u>2022</u> £	<u>2021</u> £
Due within one year:		
Sundry debtors	0	0
Rent paid in advance	1,344	1,344
	<u>£1,344</u>	<u>£1,344</u>

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2022

7 Creditors - amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Guaranteed deposits	45	48
Accruals	1,056	1,728
	<u>£1,101</u>	<u>£1,327</u>

8 Other reserves

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Pre incorporation surplus	<u>£8,379</u>	<u>£8,379</u>

9 Income and Expenditure account

	<u>2022</u>
	<u>£</u>
Balance at 01 August 2021	80,274
Surplus for the year	18,957
Balance at 31 July 2022	<u>£99,231</u>

10 Taxation

The company is registered with the Charities Commission and also incorporated limited by guarantee, therefore there is no tax liability for any surplus incurred during the period.

COMPANY LIMITED BY GUARANTEE

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

	<u>2022</u>	<u>2021</u>
	£	£
<u>Turnover</u>		
Fees	55,800	38,610
<u>Other Direct Income</u>		
Fundraising activities	3,237	388
Grants received	66,636	54,648
<u>Gross surplus</u>	125,673	93,646
Other interest receivable & similar	528	540
Apprenticeship Award	1,500	0
Staff Training Award	1,014	0
HMRC Furlough Scheme	0	3,560
Small Business Grant	0	8,097
	128,715	105,843
<u>Overheads</u>		
Wages and Salaries	89,037	95,906
Company Pension Costs	967	1,039
Rent and Service Charges	8,806	8,368
Repairs and Renewals	2,156	355
Cleaning	1,404	1,353
Consumables	1,004	774
Telephone	426	768
Stationery and Postage	1,050	781
Accounting Costs	355	0
Payroll Cost	90	89
Fundraising Costs	448	108
Insurance	623	619
Staff Training	936	838
Sundries	1,399	596
Depreciation	1,057	902
Covid 19 Costs	0	292
	109,758	112,788
<u>Surplus / (Deficit) on ordinary activities</u>	<u>£18,957</u>	<u>£6,945</u>

Independent examiner's report to the trustees of Pembury School House Nursery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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.

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.

Signed: Name: Laughton Ross BA (hons), FCA, ACII

Address: 23a Hadlow Road, Tonbridge

Date: 13 May 2023

Accounts

COMPANY NUMBER:
5392129 (ENGLAND AND WALES)

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 JULY 2021

Company Number: 5392129 (ENGLAND & WALES)

<u>Directors:</u>	A FINEMAN	Appointed 09 November 2009
	R L VENTIN	Appointed 22 January 2016 Resigned 16 November 2020
	J ASKEW	Appointed 16 November 2020

Secretary: J S SHEPPARD Appointed 22 January 2016

Registered Charity Number: 1109583

Registered Office: LOWER GREEN ROAD
PEMBURY
KENT
TN2 4EB

PEMBURY SCHOOL HOUSE NURSERY
COMPANY LIMITED BY GUARANTEE
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

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PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 JULY 2021

The directors present their report and financial statements for the year ended 31 July 2021.

Principal activities

The principal activity of the company is to provide nursery school facilities for pre school children.

Directors

The directors who served during the year were as follows:

A FINEMAN	Appointed 09 November 2009	
R L VENTIN	Appointed 22 January 2016	Resigned 16 November 2020
J ASKEW	Appointed 16 November 2020	
J S SHEPPARD	Appointed 22 January 2016	

Responsibilities of the directors

The directors are required to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the directors are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

.....
ALAN FINEMAN

NOVEMBER 15 2021

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

	<u>Note</u>	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
<u>Turnover</u>		93,646	104,843
Administrative expenses		112,778	118,741
<u>Operating (deficit) / surplus</u>	2	(19,132)	(13,898)
Other interest receivable and similar income		540	636
HMRC Furlough Scheme		3,560	16,078
Small Business Grant		8,097	10,000
<u>Surplus on ordinary activities before taxation</u>		(6,935)	12,816
Tax on surplus on ordinary activities	10	-	-
<u>Retained (deficit) / surplus for the year</u>		(6,935)	£12,816

The company has made no acquisitions nor discontinued any operations within the meaning of Financial Reporting Standard 3 during the year; therefore turnover and operating profit / (deficit) derive entirely from continuing operations.

The company has no recognised gains or losses other than the surplus or deficit for the financial year.

The annexed notes form part of these financial statements.

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 JULY 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		<u>£</u>	<u>£</u>
<u>Fixed assets</u>			
Tangible Assets	5	2,705	3,003
<u>Current assets</u>			
Debtors	6	1,344	1,515
Cash at bank and in hand		86,380	92,397
		<u>87,724</u>	<u>93,912</u>
<u>Creditors</u>			
Amounts falling due within one year	7	(1,776)	(1,327)
<u>Net current assets</u>		<u>85,948</u>	<u>92,585</u>
<u>Total assets less current liabilities</u>		<u>88,653</u>	<u>95,588</u>
<u>Net assets</u>		<u>£88,653</u>	<u>£95,588</u>
<u>Capital and reserves</u>			
Other reserves	8	8,379	8,379
Income and expenditure account	9	80,274	87,209
<u>Members' funds</u>		<u>£88,653</u>	<u>£95,588</u>

In the opinion of the directors the company is entitled to claim exemptions from audit by virtue of subsection (1) of Section 249A of the Companies Act 1985. Members have not required the company, under s.249B(2) of the Companies Act 1985 to obtain an audit for the year ended 31 July 2021. The directors are responsible for ensuring that the company maintains accounting records in compliance with Section 221 of that Act and for preparing accounts which give a true and fair view of the affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with Section 226, and which comply with the other requirements of the Act relating to the accounts so far as applicable to the company.

Approved by the board of directors on 15 November 2021 and signed on its behalf.

.....
ALAN FINEMAN

The annexed notes form part of these financial statements.

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1 **Accounting policies**

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings; and Equipment - 25% per annum on reducing value.

2 **Operating (deficit) / surplus**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
This is stated after charging:		
Depreciation of owned assets	<u>902</u>	<u>1,001</u>

3 **Transactions with Directors**

The following Directors received emoluments from the Company during the year.

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
R L Ventin	8,653	28,412
J Askew	17,943	-
J S Sheppard	21,539	22,854

These amounts are included in the total of wages and salaries shown below:

The following Directors received pension contributions from the Company during the year.

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
R L Ventin	54	654
J Askew	426	-
J S Sheppard	483	486

4 **Staff costs**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
The aggregate payroll costs for all staff members were:		
Wages and Salaries	<u>95,906</u>	<u>100,814</u>

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2021

5 Tangible fixed assets

	Total Assets £
Cost:	
At 01 August 2020	19,490
Additions	604
At 31 July 2021	<u>20,094</u>
Depreciation:	
At 01 August 2020	16,487
Charge for the year	902
At 31 July 2021	<u>17,389</u>
Net book value:	
At 31 July 2021	<u><u>£2,705</u></u>
At 31 July 2020	<u><u>£3,003</u></u>

6 Debtors

	<u>2021</u> £	<u>2020</u> £
Due within one year:		
Sundry debtors	0	171
Rent paid in advance	1,344	1,344
	<u><u>£1,344</u></u>	<u><u>£1,515</u></u>

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2021

7 Creditors - amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Guaranteed deposits	48	45
Accruals	1,728	1,282
	<u>£1,776</u>	<u>£1,327</u>

8 Other reserves

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Pre incorporation surplus	<u>£8,379</u>	<u>£8,379</u>

9 Income and Expenditure account

	<u>2021</u>
	<u>£</u>
Balance at 01 August 2020	87,209
Deficit for the year	6,935
Balance at 31 July 2021	<u>£80,274</u>

10 Taxation

The company is registered with the Charities Commission and also incorporated limited by guarantee, therefore there is no tax liability for any surplus incurred during the period.

COMPANY LIMITED BY GUARANTEE

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

	<u>2021</u>	<u>2020</u>
	£	£
<u>Turnover</u>		
Fees	38,610	43,693
<u>Other Direct Income</u>		
Fundraising activities	388	1,336
Grants received	54,648	59,814
<u>Gross surplus</u>	93,646	104,843
Other interest receivable & similar	540	636
HMRC Furlough Scheme	3,560	16,078
Small Business Grant	8,097	10,000
	105,843	131,557
<u>Overheads</u>		
Wages and Salaries	95,906	100,814
Company Pension Costs	1,039	1,331
Rent and Service Charges	8,368	8,456
Repairs and Renewals	355	865
Cleaning	1,353	1,001
Consumables	774	1,069
Telephone	768	824
Stationery and Postage	781	692
Payroll Cost	89	86
Fundraising Costs	108	0
Insurance	619	619
Staff Training	828	240
Sundries	596	732
Depreciation	902	1,001
Covid 19 Costs	292	1,011
	112,778	118,741
<u>Surplus / (Deficit) on ordinary activities</u>	<u>£6,935</u>	<u>£12,816</u>

Accounts

COMPANY NUMBER:
5392129 (ENGLAND AND WALES)

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 JULY 2020

Company Number: 5392129 (ENGLAND & WALES)

Directors: A FINEMAN Appointed 09 November 2009
R L VENTIN Appointed 22 January 2016

Secretary: J S SHEPPARD Appointed 22 January 2016

Registered Charity Number: 1109583

Registered Office: LOWER GREEN ROAD
PEMBURY
KENT
TN2 4EB

PEMBURY SCHOOL HOUSE NURSERY
COMPANY LIMITED BY GUARANTEE
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

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PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 JULY 2020

The directors present their report and financial statements for the year ended 31 July 2020.

Principal activities

The principal activity of the company is to provide nursery school facilities for pre school children.

Directors

The directors who served during the year were as follows:

A FINEMAN	Appointed 09 November 2009
R L VENTIN	Appointed 22 January 2016
J S SHEPPARD	Appointed 22 January 2016

Responsibilities of the directors

The directors are required to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the directors are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

.....
ALAN FINEMAN

OCTOBER 16 2020

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 JULY 2020

	<u>Note</u>	<u>2020</u> <u>£</u>	<u>2019</u> <u>£</u>
<u>Turnover</u>		104,843	115,844
Administrative expenses		118,741	116,347
<u>Operating (deficit) / surplus</u>	2	(13,898)	(503)
Other interest receivable and similar income		636	669
HMRC Furlough Scheme		16,078	0
Small Business Grant		10,000	0
<u>Surplus on ordinary activities before taxation</u>		12,816	166
Tax on surplus on ordinary activities	10	-	-
<u>Retained surplus for the year</u>		<u>£12,816</u>	<u>£166</u>

The company has made no acquisitions nor discontinued any operations within the meaning of Financial Reporting Standard 3 during the year; therefore turnover and operating profit derive entirely from continued operations.

The company has no recognised gains or losses other the surplus for the financial year.

The annexed notes form part of these financial statements.

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 JULY 2020

	<u>Note</u>	<u>2020</u>		<u>2019</u>
		<u>£</u>	<u>£</u>	<u>£</u>
<u>Fixed assets</u>				
Tangible Assets	5	3,003		4,004
<u>Current assets</u>				
Debtors	6	1,515		1,344
Cash at bank and in hand		92,397		79,139
		93,912		80,483
<u>Creditors</u>				
Amounts falling due within one year	7	(1,327)		(1,715)
<u>Net current assets</u>		92,585		78,768
<u>Total assets less current liabilities</u>		95,588		82,772
<u>Net assets</u>		£95,588		£82,772
<u>Capital and reserves</u>				
Other reserves	8	8,379		8,379
Income and expenditure account	9	87,209		74,393
<u>Members' funds</u>		£95,588		£82,772

In the opinion of the directors the company is entitled to claim exemptions from audit by virtue of subsection (1) of Section 249A of the Companies Act 1985. Members have not required the company, under s.249B(2) of the Companies Act 1985 to obtain an audit for the year ended 31 July 2020. The directors are responsible for ensuring that the company maintains accounting records in compliance with Section 221 of that Act and for preparing accounts which give a true and fair view of the affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with Section 226, and which comply with the other requirements of the Act relating to the accounts so far as applicable to the company.

Approved by the board of directors on 16 October 2020 and signed on its behalf.

.....
ALAN FINEMAN

The annexed notes form part of these financial statements.

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

1 Accounting policies

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings; and Equipment - 25% per annum on reducing value.

2 Operating (deficit) / surplus

	<u>2020</u> £	<u>2019</u> £
This is stated after charging:		
Depreciation of owned assets	<u>1,001</u>	<u>1,335</u>

3 Transactions with Directors

The following Directors received emoluments from the Company during the year.

	<u>2020</u> £	<u>2019</u> £
R L Ventin	28,412	27,960
J S Sheppard	22,854	22,354

These amounts are included in the total of wages and salaries shown below:

The following Directors received pension contributions from the Company during the year.

	<u>2020</u> £	<u>2019</u> £
R L Ventin	654	494
J S Sheppard	486	363

4 Staff costs

	<u>2020</u> £	<u>2019</u> £
The aggregate payroll costs for all staff members were:		
Wages and Salaries	<u>100,814</u>	<u>96,798</u>

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2020

5 Tangible fixed assets

	Total Assets £
Cost:	
At 01 August 2019	19,490
Additions	0
At 31 July 2020	<u>19,490</u>
Depreciation:	
At 01 August 2019	15,486
Charge for the year	1,001
At 31 July 2020	<u>16,487</u>
Net book value:	
At 31 July 2020	<u>£3,003</u>
At 31 July 2019	<u>£4,004</u>

6 Debtors

	<u>2019</u> £	<u>2019</u> £
Due within one year:		
Sundry debtors	171	0
Rent paid in advance	1,344	1,344
	<u>£1,515</u>	<u>£1,344</u>

PEMBURY SCHOOL HOUSE NURSERY

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2020

7 Creditors - amounts falling due within one year

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Guaranteed deposits	45	50
Accruals	1,282	1,665
	<u>£1,327</u>	<u>£1,715</u>

8 Other reserves

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Pre incorporation surplus	<u>£8,379</u>	<u>£8,379</u>

9 Income and Expenditure account

	<u>2020</u>
	<u>£</u>
Balance at 01 August 2019	74,393
Surplus retained for the year	12,816
Balance at 31 July 2020	<u>£87,209</u>

10 Taxation

The company is registered with the Charities Commission and also incorporated limited by guarantee, therefore there is no tax liability for any surplus incurred during the period.

COMPANY LIMITED BY GUARANTEE

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2020

	<u>2019</u>	<u>2019</u>
	£	£
<u>Turnover</u>		
Fees	43,693	50,189
<u>Other Direct Income</u>		
Fundraising activities	1,336	2,893
Grants received	59,814	62,762
<u>Gross surplus</u>	104,843	115,844
Other interest receivable & similar	636	669
HMRC Furlough Scheme	16,078	0
Small Business Grant	10,000	0
	131,557	116,513
<u>Overheads</u>		
Wages and Salaries	100,814	96,798
Company Pension Costs	1,331	1,002
Rent and Service Charges	8,456	8,315
Repairs and Renewals	865	1,128
Cleaning	1,001	1,564
Consumables	1,069	1,224
Telephone	824	838
Stationery and Postage	692	909
Payroll Cost	86	81
Fundraising Costs	0	284
Insurance	619	611
Staff Training	240	1,347
Sundries	732	911
Depreciation	1,001	1,335
Covid 19 Costs	1,011	0
	118,741	116,347
<u>Surplus on ordinary activities</u>	<u>£12,816</u>	<u>£166</u>