



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	<p>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.</p> <p>Children's learning is taken forward, offering opportunities for all to succeed and reach their individual potential; valuing unique achievements and interests.</p>
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	<p>Pembury School House Nursery is proud to hold an 'Outstanding' Ofsted judgement and to be part of the Collaboration Early Years Team for Kent.</p> <p>We are a much-needed provision to the community of Pembury and surrounding villages.</p> <p>We provide Early Years Education to children from the age of 2 years 2 months until the age of 5.</p>

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	<p>The directors/trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.</p> <p>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.</p> <p>In preparing these accounts, the directors are required to:</p> <ul style="list-style-type: none"> - 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. <p>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.</p>
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

<p>Description of charity's trusts:</p>	<p>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.</p> <p>4.2 The Trustees shall consist of:-</p> <p>4.2.1 A group of 3 persons and;</p> <p>4.2.2. No more than 2 may be staff members</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p>
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		<p>4.8 The Secretary shall notify Companies House in the appropriate manner of any changes to the Trustees.</p> <p>4.9 The term of office of any Trustee member shall automatically terminate:-</p> <p>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;</p> <p>4.9.2 If they are incapable whether mentally or physically of managing his or her own affairs;</p> <p>4.9.3 If they resign by written notice to the Secretary;</p> <p>4.9.4 If they are removed by resolution passed by a majority of the members of the Trustees.</p> <p>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.</p> <p>5. PROCEEDINGS OF THE TRUSTEES</p> <p>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.</p> <p>5.2 Trustees shall each have one vote at meetings.</p> <p>5.3 A quorum at Trustee meetings shall be not less than two of the Trustees.</p> <p>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</p>
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		<p>purpose the resolution may be contained in more than one document and will be treated as passed on the date of the last signature).</p>
	6.	<p>POWERS OF THE TRUSTEES</p> <p>The Trustees shall have the following powers in the administration of the nursery:-</p>
	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.	<p>OVERRIDING OBLIGATIONS OF THE TRUSTEES</p>
	7.1	<p>The Trustees shall (subject to Article 14.1):-</p> <p>7.1.1 Abide by the Objects of the nursery;</p> <p>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</p>

		<p>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.</p>
	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

		<p>days' notice shall be given of every Extraordinary General Meeting.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>8.10 A demand for a poll may, before the poll is taken, be withdrawn only with</p>
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		<p>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.</p>
	8.11	<p>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.</p>
	8.12	<p>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.</p>
	8.13	<p>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.</p>
	8.14	<p>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.</p>
	8.15	<p>Proposals may be put to a General Meeting of the nursery by one or both of the following:-</p> <p>8.15.1 Any Member; and</p> <p>8.15.2 The Trustees;</p>

		<p>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).</p> <p>8.17 No resolution to amend the Memorandum or Articles shall be effective unless approved by the nursery in writing.</p>
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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**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)
		<hr/>	<hr/>
GROSS SURPLUS		134,386	121,884
Administrative expenses		(132,285)	(113,585)
		<hr/>	<hr/>
OPERATING SURPLUS		2,101	8,299
Other interest receivable and similar income		2,868	1,717
		<hr/>	<hr/>
SURPLUS FOR THE FINANCIAL YEAR		<hr/> <hr/>	<hr/> <hr/>

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