

**LANGSTONE COMMUNITY NURSERY (1110089)
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Langstone Community Nursery (1110089)
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Langstone Community Nursery (1110089)
Charity Information
For The Year Ended 31 March 2025

Trustees	Mrs Sheridan Dew (Chairperson) Heather Churcher (Secretary) Megan Pople (Treasurer) Rebecca King-Barnard Kerry Deacon Lisa Mohr
Registered Office	Ascot Road Copnor Portsmouth Hampshire PO3 6EY
Registered Charity Number	1110089
Bankers	LTSB, Portsmouth PO2 0LR
Independent Examiner	Octavia Huppler M.A.A.T Neon Numbers Limited 259 Copnor Road Copnor Portsmouth Hampshire PO3 5EE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025



The Trustees present their report and financial statements for the year ended 31st March 2025.

Objectives and activities

The Nursery's objective is to enhance the development and education of children under statutory school age in the local and surrounding community. The Nursery operates from two classrooms within Langstone Academy.

Achievements and performance

Since opening the nursery in June 2005, the Nursery continues to grow and expand and runs from two classrooms within the school. We take children who are eligible for 15 funded hours, 30 funded hours, as well as 2-year-old funded children both disadvantaged and working families, and those paying fees. We continue to provide a 'Good' rated validation by Ofsted, we were re-inspected January 2024, for all the children and their families in the local and surrounding area.

Financial review

In accordance with the Nursery's Policy, the Trustees have maintained the appropriate level of reserves in its second bank account. This fund ensures that the Nursery is able to meet the costs of staff wages, rent, service charges and associated costs for a period of three months.

Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which shows a true and fair state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently,

- Make judgements and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Signed on behalf of the Trustees

Miss Heather Churcher Secretary

Date 12/09/25

Langstone Community Nursery (1110089)
Report of the Independent Examiner
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 29 February 2024, which are set out on pages 4 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

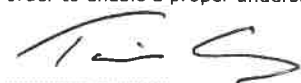
Having satisfied myself that the charities accounts are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of your charities accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'), 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 that in any material respect:

- Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- 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
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Octavia Huppler M.A.A.T
Neon Numbers Limited
259 Copnor Road
Portsmouth
Hampshire
PO3 5EE

Date: 12/09/2025

Langstone Community Nursery (1110089)
Statement of Financial Activities
For The Year Ended 31 March 2025


		2025	2025	2025	2024
		Restricted funds	Unrestricted funds	Total funds	Total funds as restated
	Notes	£	£	£	£
Income	2				
Grant Income - PCC Funding		210,413	-	210,413	183,773
Grant Income - One to One Funding		6,802	-	6,802	-
Fundraising Income		-	-	-	165
Fees		-	7,853	7,853	20,992
Total incoming resources		217,215	7,853	225,068	204,930
Expenditure:					
Materials & supplies		5,320	-	5,320	3,199
Equipment		1,308	-	1,308	-
Subscription (Tapestry)		288	-	288	264
		6,916	-	6,916	3,463
Administrative Expenses:					
Wages and salaries	5	178,042	-	178,042	167,472
Employers pensions - defined contributions scheme	6	3,196	-	3,196	5,527
Staff training & materials		1,130	-	1,130	468
Staff DBS checks		479	-	479	173
Rent		22,570	-	22,570	21,012
Rates		-	-	-	1,780
Insurance		519	-	519	1,194
Printing, postage and stationery		320	-	320	-
Phone & Internet		1,932	-	1,932	1,943
Independent Examination Fee	7	-	180	180	180
Accountancy fees	7	-	1,020	1,020	932
Professional fees		945	-	945	-
Subscriptions		1,497	-	1,497	795
Bank charges		109	-	109	103
Sundry expenses		534	-	534	1,099
		211,273	1,200	212,473	202,678
Net income/(expenditure)	3	974	6,653	5,679	1,211
Other Interest receivable and similar income	2		430	430	478
Bank interest receivable					
Net Movement in Funds for the year		974	7,083	6,109	733
Total funds:					
Balance brought forward	11	67,471	-	67,471	68,204
Balance carried forward		66,497	7,083	73,580	67,471

Langstone Community Nursery (1110089)
Balance Sheet
As At 31 March 2025

	Notes	2025 £	2024 as restated £
CURRENT ASSETS			
Debtors	8	2,501	-
Cash at bank and in hand	10	178,076	81,248
		180,577	81,248
Creditors: Amounts Falling Due Within One Year			
	9	(106,997)	(13,777)
NET CURRENT ASSETS (LIABILITIES)		73,580	67,471
TOTAL ASSETS LESS CURRENT LIABILITIES		73,580	67,471
The funds of the Charity:			
	11		
Restricted income funds		66,497	46,479
Unrestricted funds		7,083	20,992
Total funds		73,580	67,471

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

Signed by one trustees on behalf of all the trustees

Signature	Date of approval dd/mm/yyyy
	12/9/2025
	Print name

The notes on page 6 form part of these financial statements.

Langstone Community Nursery (1110089)
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. Accounting Policies

1.1. 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 Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

1.2. Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note (1.1). The charity adopted a change in accounting policy in the year moving from cash to accruals basis, due to an increase in turnover exceeding £250,000, the charity has therefore prepared the accounts under the accruals basis and adopting SORP regulations. An adjustment totalling £13,777.81 was required to the opening balances as follows - increase in creditors: £13,000.79 other creditors, £545.67 pensions payable, £592 accountancy accruals and increase in debtors £360.65 unrecorded bank interest.

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £
Fund balances as previously stated	81,248
Adjustments:	
Other Creditors	- 13,001
Pensions Payable	- 546
Accountancy accrual	- 592
Bank	361
Fund balance as restated	67,471

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	13,044
Adjustments:	
Wages cost	- 13,001
Pensions cost	- 546
Accountancy fees	- 592
Bank interest	361
Previous period net income/(expenditure) as restated	- 734

2. Analysis of Income

	Unrestricted funds	Restricted income funds	Total funds £	Last year as restated £
Analysis				
Donations and legacies:				
General grants provided by government/other charities	-	217,215	217,215	183,773
Charitable activities:				
Fundraising	-	-	-	165
Other trading activities:				
Fees	7,853		7,853	20,992
Total	7,853	217,215	225,068	204,930
Income from investments:				
Interest income	430		430	478
Total	430	-	430	478

10. Cash at bank and in hand

Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year as restated
£	£
39,015	38,584
139,061	43,025
-	-
178,076	81,609

11. Charity Funds:

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
£			£	£	£	£	£
PCC Early Education Funding	Restricted	Provide early education to 2, 3 and 4 year olds.	28,887	209,983	- 211,387	-	27,913
PCC Special Educational Needs & Disabilities Inclusion Fund	Restricted	This fund is for early years providers to use to support children with disabilities or special educational needs (SEND) by providing access and support	-	6,802	- 6,802	-	-
Policy Reserve	Restricted	Fund held to support winding down the charity	38,584	430	-	-	39,014
Unrestricted Fund	Unrestricted	This fund is unrestricted and can be utilised as per the needs of the charity	-	8,283	- 1,200	-	7,083
			-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-
Total Funds			67,471	225,498	- 219,389	-	73,580

12: Transactions with trustees and related parties:

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity in the current and previous accounting year.

2.1 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Portsmouth City Council - Early Education Funding	210,413
Government grant 2	Portsmouth City Council - Special Educational Needs & Disabilities Inclusion Fund (SENDIF+)	6,802
	Total	217,215

	Description	Last year as restated £
Government grant 1	Portsmouth City Council - Early Education Funding	174,588
Government grant 2	Portsmouth City Council - Special Educational Needs & Disabilities Inclusion Fund (SENDIF+)	9,186
	Total	183,773

3: Analysis of Expenditure

Analysis	This year			Last year as restated		
	Unrestricted funds	Restricted income funds	Total funds £	Unrestricted funds	Restricted income funds	Total funds £
Expenditure on raising funds:						
Expenditure on charitable activities:						
Materials & Supplies	-	5,320	5,320	-	3,199	3,199
Appliances and Furniture	-	1,308	1,308	-	-	-
Subscription (Tapestry)	-	288	288	-	264	264
Wages & Salaries	-	178,042	178,042	-	167,472	167,472
Employer Pensions	-	3,196	3,196	-	5,527	5,527
Staff Training & Materials	-	1,130	1,130	-	468	468
Staff DBS Checks	-	479	479	-	173	173
Rent	-	22,570	22,570	-	22,792	22,792
Insurance	-	519	519	-	1,194	1,194
Printing, Postage and Stationery	-	320	320	-	-	-
Phone & Internet	-	1,932	1,932	-	1,943	1,943
Subscriptions	-	1,497	1,497	-	795	795
Bank Charges	-	109	109	-	103	103
Sundry Expenses	-	535	535	-	1,099	1,099
Professional Fees	-	945	945	-	-	-
Total expenditure on charitable activities	-	218,191	218,191	-	205,029	205,029

Separate material item of expense

Prior year adjustments	-	13,635	13,635	-	-	-
Total	-	13,635	13,635	-	-	-

Other

Accountancy Fees	1,020	-	1,020	932	-	932
Independent Examination Fees	180	-	180	180	180	360
Tax Investigation fee	-	-	-	148	-	148
Total other expenditure	1,200	-	1,200	1,260	180	1,440
TOTAL EXPENDITURE	1,200	231,826	233,026	1,260	205,209	206,469

4. Average Number of Employees

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

5. Breakdown of wages and salaries

Salaries and wages

Pension costs (defined contribution scheme)

Total staff costs

This year £	Last year as restated £
178,042	167,472
3,196	5,527
181,238	172,999

6. Defined contribution pension scheme

Amount of contributions recognised in the SOFA as an expense

This year £	Last year as restated £
3,196	5,527

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All pensions are deducted from restricted Portsmouth City Council funds.	All pensions are deducted from restricted Portsmouth City Council funds.
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7. Details of certain items of expenditure

Independent examiner's fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year as restated £
180	180
1,020	932

8. Debtors

Due within one year

Prepayments

This year £	Last year as restated £
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2,501

-

9. Creditors: Amounts Falling Due Within One Year

Deferred income

Accruals

Other creditors (wages payment to PCC)

Pensions payable

Total

This year £	Last year as restated £
75,783	-
1,200	592
29,394	13,001
620	545
106,996	14,138

9.1. Details of deferred income:

Deferred income relates to a grant received in advance by Portsmouth City Council for Early Education Funding, the period the grant relates is 01.04.2025 to 31.08.2025 and was received by the charity in March 2025. There was no deferred income liabilities in the previous year, therefore there has been no additional movement in the year.