

REGISTERED COMPANY NUMBER: 8196049 (England and Wales)  
REGISTERED CHARITY NUMBER:

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020  
FOR  
REPTON MANOR NURSERY**

McCabe Ford Williams  
Chartered Accountants  
Invicta Business Centre  
Monument Way  
Orbital Park  
Ashford  
Kent  
TN24 0HB

**REPTON MANOR NURSERY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6 to 7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 11</b>
<b>Detailed Statement of Financial Activities</b>	<b>12</b>

**REPTON MANOR NURSERY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

To enhance the development and education of children primarily under statutory school age in particular but not exclusively by:

- i) offering appropriate play, education and care facilities and training courses, and by
- ii) creating a happy and caring and inclusive environment in which children can explore and develop and to nurture their self esteem, and
- iii) work alongside parents and prepare them for transition to school.

### **Public benefit**

The Trustees have had due regard for the Charity Commission's guidance on public benefit.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The company was formed in August 2012 and after commencing operations in April 2013 the Charity Commission granted registration on 7 January 2014.

## **FINANCIAL REVIEW**

### **Financial position**

The results for the year and the financial position of the charity are as shown in the annexed financial statements. The accounts show a net deficit for the year of £7,832 (2019: deficit of £1,428) leaving a carry forward of £99,525 (2019: £107,357).

We started September with all of our nursery full, each session running with 24 children. We had a healthy waiting list ready to fill any spaces that arose and the nursery was running really well with children developing and enjoying learning through play.

In March, when it was announced that we were going into a national lockdown due to Covid 19 and that schools and nurseries should only remain open to vulnerable and key worker children everything changed. We approached all of our parents to establish who were the key worker children and whether their parents would like childcare while they were working. At this time no parents expressed that they would like to send their children to nursery due to the risk of Covid 19. We created a priority list of children who would need spaces in case the circumstances changed. The nursery then closed for the rest of March, April and May. During this time, we kept in touch with parents to offer support and check whether they needed help with childcare. We were able to claim KCC funding as we were acting under their guidance and all fees were refunded to parents. We were able to make use of the furlough scheme during April and May claiming 19% which was the same as the percentage of fee income versus funded paying income that we lost as we were not open during those months.

In April, our apprentice successfully completed their Level 2 training with us and has now moved onto another nursery to complete her Level 3. We wish her the best of luck for the future.

In June, we reopened the nursery with two bubbles running on separate days. Each bubble had three members of staff and twelve children, running with a maximum of eight children per session. The bubbles ran from a Wednesday to Tuesday, five days in a row, which worked out as three days one week and then two days the next week on a rolling basis. We prioritized the children that were in the bubbles by welcoming all the vulnerable and key worker children. Some parents did not want their children to return to nursery due to the risk of Covid 19. During this time, we were able to claim our funding from KCC as we were running under their guidance. We refunded all the paying sessions back to parents for the sessions they were not using which lead to us making a loss during June and July.

### **Reserves policy**

The company will monitor its funds on a regular basis and will look to maintain at least six months of its annual running costs in reserve on an ongoing basis.

**REPTON MANOR NURSERY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The policy of the charity is to appoint trustees from the following positions within the school: Head Teacher, Deputy Head Teacher, Early Years Co-ordinator and Business Manager.

**Organisational structure**

**Leadership and Management**

In July, we welcomed our new director James Kilduff. James joined our director team with experience working in early years as he is a Year R teacher and Phase Leader for Repton Manor Primary School.

Our nursery manager, Eleanor Brooks resigned due to health conditions in July and finished working with us in the beginning of September 2020. We were able to successfully recruit a new manager, Charlotte White, who will be starting on the 1st September 2020. We are looking forward to the nursery re opening in September with each session filled with children and have updated Covid 19 risk assessment in accordance to government guidelines in place to keep everyone as safe as possible.

**Teaching, learning and assessment**

Education has high priority in this nursery, due partly to our close links with the school on site and the fact we are led by a teacher. We make links with all receiving primary schools, but have especially strong links with school on site, to which most of the children go. Sadly due to Covid 19 restrictions we have been unable to visit the school as we have every other year. Our annual conversation confirmed that both our development points from Ofsted have been well-addressed. We have continued to embed both areas but it was good to have external confirmation that these areas are developing effectively. This year we have been unable to fund raise any extra money as we have in previous years due to Covid 19 restrictions.

We are still gaining technical experience around the app we are using for the children's Learning Journeys. As the nursery has been closed for some time it has been a good platform from which to communicate with parents and keep them up-to date with what is happening within the nursery.

The manager is still leading the Ashford Early Years Collaboration and we are benefiting from the paid training we can access from the collaboration for example Food safety, first aid etc.

Staff have found this highly effective and a time-saver and the parents have given very positive feedback. Parents now have more information and more immediate feedback than when we had paper-based journeys.

**Personal Development, behaviour and welfare**

Due to Covid 19 and following government guidance the nursery closed for 3 months of the academic year. When the nursery was able to reopen in June with a limited amount of children, the nursery team concentrated on children's well-being and rebuilding relationships with their key children. As the nursery environment had changed somewhat- less resources for children to access, small rooms within the nursery out of bounds, lots of hand washing/cleaning procedures in place the children needed time to settle back into nursery life. The children once settled were encouraged to be independent in order to aid their transition to school for example attend to their own personal care- dressing and undressing, recognising their names, feeling confident when talking to peers and other adults. During the time the nursery was closed staff updated training which included range of safeguarding courses. The setting has 3 Designated Safeguarding Leads (DSL) with the manager being over all responsible and the other two members of staff deputising in her absence.

**Outcomes for children**

Due to Covid 19 restrictions as previously mentioned the nursery was closed from March - May 2020 meaning that all children were not able to attend nursery. When we reopened in June not all children attended and we were restricted as to the number of children we could provide education and care for. As a nursery we decided to put the children's best interests first and focus

on children's mental/physical well-being due to the usual circumstances of living through a global pandemic. The government has paused all assessments and tests throughout the whole education system and as such it would be unfair to score the children's levels of development throughout the past academic year.

**Looking to the future**

A new manager has been appointed and is due to start in September 2020. She is proficient in our new app for Children's Learning Journeys so she will be able to get the best and train staff on how to best utilise the new app. It looks as if the Covid 19 pandemic is set to worsen as we reach winter months as such the nursery may be forced to close again for a period of time or close due to Covid 19 cases. In order to still offer a service to our children and parents we will explore the possibility of online learning. The new manager Charlotte is in the process of completing indoor/outdoor environmental audits these will help form an action plan for September 2020 onwards.

**Induction and training of new trustees**

New Trustees will be trained by existing Trustees. It is anticipated that these positions will not change very often.

**REPTON MANOR NURSERY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

8196049 (England and Wales)

**Registered Charity number**

**Registered office**

Unit 1 Invicta Business Centre  
Monument Way  
Orbital Park  
Ashford  
Kent  
TN24 0HB

**Trustees**

MR M D Rawling (resigned 31.12.20)  
Miss V Reeves  
Mrs S E Moss (resigned 26.1.21)  
Mrs L Green  
J O Kilduff (appointed 18.9.20)

**Independent Examiner**

B W Wright Esq  
McCabe Ford Williams  
Chartered Accountants  
Invicta Business Centre  
Monument Way  
Orbital Park  
Ashford  
Kent  
TN24 0HB

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

Approved by order of the board of trustees on 30 April 2021 and signed on its behalf by:

Miss V Reeves - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
REPTON MANOR NURSERY**

**Independent examiner's report to the trustees of Repton Manor Nursery ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

**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 (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.

B W Wright Esq  
McCabe Ford Williams  
Chartered Accountants  
Invicta Business Centre  
Monument Way  
Orbital Park  
Ashford  
Kent  
TN24 0HB

Date: .....

REPTON MANOR NURSERY

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Income from charitable activities		136,426	143,915
Other trading activities	3	994	679
Investment income	4	134	165
<b>Total</b>		<b>137,554</b>	<b>144,759</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operation of the nursery		145,386	146,187
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,832)</b>	<b>(1,428)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>107,357</b>	<b>108,785</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>99,525</b>	<b>107,357</b>

The notes form part of these financial statements

# REPTON MANOR NURSERY

## **BALANCE SHEET** **31 AUGUST 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	-	1,754
<b>CURRENT ASSETS</b>			
Stocks	9	49	98
Cash at bank and in hand		104,440	128,455
		<u>104,489</u>	<u>128,553</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,964)	(22,950)
<b>NET CURRENT ASSETS</b>		<u>99,525</u>	<u>105,603</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>99,525</u>	<u>107,357</u>
<b>NET ASSETS</b>		<u>99,525</u>	<u>107,357</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>99,525</u>	<u>107,357</u>
<b>TOTAL FUNDS</b>		<u>99,525</u>	<u>107,357</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.



**REPTON MANOR NURSERY**

**BALANCE SHEET - continued**  
**31 AUGUST 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2021 and were signed on its behalf by:

L Green - Trustee

V Reeves - Trustee

J O Kilduff - Trustee

## REPTON MANOR NURSERY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

#### 1. STATUTORY INFORMATION

Repton Manor Nursery is a charitable company, limited by guarantee, registered in England and Wales. The Charity's registered number and registered office address can be found in the report of the Trustees within the reference and administration details.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 33% on a straight line basis
Plant and machinery	- 33% on a straight line basis
Computer equipment	- 33% on a straight line basis

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

# REPTON MANOR NURSERY

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

### 3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	994	679

### 4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	134	165

### 5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	1,754	1,971
Independent examiner's fee	500	500
Other fees paid to the independent examiner	292	371

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2019 nor for the year ended 31 August 2018.

### 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
All staff	10	11

No employees received emoluments in excess of £60,000.

### 8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 September 2019 and 31 August 2020	28,587	4,044	4,557	37,188
<b>DEPRECIATION</b>				
At 1 September 2019	27,052	3,834	4,548	35,434
Charge for year	1,535	210	9	1,754
At 31 August 2020	28,587	4,044	4,557	37,188
<b>NET BOOK VALUE</b>				
At 31 August 2020	-	-	-	-
At 31 August 2019	1,535	210	9	1,754

REPTON MANOR NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

9. STOCKS

	2020 £	2019 £
Finished goods	49	98

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
PAYE & NI	2,047	1,378
Accruals & deferred income	2,917	21,572
	<u>4,964</u>	<u>22,950</u>

11. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	107,357	(7,832)	99,525
<b>TOTAL FUNDS</b>	<u>107,357</u>	<u>(7,832)</u>	<u>99,525</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	137,554	(145,386)	(7,832)
<b>TOTAL FUNDS</b>	<u>137,554</u>	<u>(145,386)</u>	<u>(7,832)</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	108,785	(1,428)	107,357
<b>TOTAL FUNDS</b>	<u>108,785</u>	<u>(1,428)</u>	<u>107,357</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	144,759	(146,187)	(1,428)
<b>TOTAL FUNDS</b>	<u>144,759</u>	<u>(146,187)</u>	<u>(1,428)</u>

**REPTON MANOR NURSERY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2020.

**REPTON MANOR NURSERY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	994	679
<b>Investment income</b>		
Deposit account interest	134	165
<b>Charitable activities</b>		
Session fees	33,636	45,555
KCC Funding	98,901	98,360
Ashford Early Years donation	660	-
Coronavirus Job Retention Scheme	3,229	-
	<hr/> 136,426	<hr/> 143,915
<b>Total incoming resources</b>	137,554	144,759
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	114,502	108,099
Pensions	3,124	2,300
Lunches and snacks	2,276	4,699
Resources and toys	2,265	4,429
Running costs	1,785	1,680
Rent and rates	11,517	12,125
Property and garden maintenance	2,902	6,426
Insurance	479	479
Training	825	281
Telephone	205	200
Postage and stationery	441	553
Regulatory costs	70	70
Accountancy	792	852
Subscriptions	1,500	1,588
Sundries	948	435
	<hr/> 143,631	<hr/> 144,216
<b>Support costs</b>		
<b>Other</b>		
Depreciation of tangible fixed assets	1,755	1,971
<b>Total resources expended</b>	<hr/> 145,386	<hr/> 146,187
<b>Net expenditure</b>	<hr/> <hr/> (7,832)	<hr/> <hr/> (1,428)