

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
REPTON MANOR NURSERY**

McCabe Ford Williams
Chartered Accountants
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REPTON MANOR NURSERY

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FOR THE YEAR ENDED 31 AUGUST 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

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 2021. 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).

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 surplus for the year of £4,903 (2020: deficit of £7,832) leaving a carry forward of £104,428 (2020: £99,525).

We started September with all of our children nursery places full and continued to remain full throughout the year with a long waiting list which enabled the nursery to have a stable income throughout the year. Parents made use of the Free 3 and 4 year old funding for 15 hours and extended hours to 30 hours per week, along with the free for 2 funding. We were very lucky receiving a grant of £1000 from the Ashford Early Years Collaboration and £300 from Waitrose which enabled us to buy resources and improve the environment for the children.

Following advice from the Department of Education we had to close for one week during the 11th January 2021 to 17 January 2021 as all staff were advised to isolate due to Covid cases. Apart from that one instance we have been able to keep the nursery open running at full capacity to help reduces any financial losses.

Reserves policy

The charity 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.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Leadership and Management

Eleanor Brooks left in September and has now retired. She was replaced by Charlotte White who has Qualified Early Years Teaching Status and has previously managed two settings leading them to a 'Good' Ofsted grade. Charlotte spent time getting to know the staff, developing relationships with children, parents and directors. Charlotte has since become the nominated person with Ofsted and serves on the board of directors. In May 2021, James Kilduff changed jobs taking a deputy head position within a school in Maidstone. He still remains as Chair of Directors and it is expected that James replacement will also take on a director's role in order to help support our special link with Repton Manor School.

Staff have undergone a range of safeguarding training this year to help strengthen their knowledge in this area. Our Administrator, Emma Franklin has also enrolled in a level 3 apprenticeship and Charlotte White is also completing a Level 5 qualification in management and leadership.

Teaching, learning and assessment

Covid has made contact with parents difficult; this has partly been overcome with the use of the online system Family. Practitioners are able to post children's observations, photos, assessments such as 'two year old checks' online. The system also allows for newsletters to be posted for all families to read and a private message system is in place for parents to message their children's keyperson or admin/manager. The nursery has hosted 2 parents evening the first being via zoom where parents made individual appointments with their child's keyperson and the manager. The second parents evening was held in person with a limited amount of people attending each of the two sessions made available. Parents have also been encouraged to post home observations and photos.

Teaching still remains at a high level, every child's keyperson is responsible for planning for that child and sharing the child's next steps with parents. We engage with 'Development Matters' which is a cornerstone to our curriculum. Every child is an individual and our planning process follows the children's individual interests. Meaning that children are engaged in activities they have a purpose and practitioners are able to provide awe and wonder.

In preparation for the changes to the 'New statutory framework' due to become mandatory in September 2021 and the changes to 'Development Matters' which is curriculum guidance that the nursery implements, both Mikala White (Leader of Learning) and Charlotte White have spent time (May-July 2021) exploring how the changes will affect the nursery, the best way to implement the changes and how to cascade this information to staff and parents in preparation for September 2021. The knowledge they have gained and the decisions about which curriculum guidance they will engage with has been shared with staff via a PowerPoint presentation at the end of term in July.

We are fortunate enough to have strong links with the school we are situated upon but Covid 19 restrictions have made visits to and from the school nearly impossible as both settings have employed a bubble system. As soon as restrictions lessen we will resume visiting.

Covid 19 has also affected show rounds for new perspective parents and have been unable to complete show rounds during normal working hours and a Saturday was put aside for new children and parents to visit.

Personal Development, behaviour and welfare

Our development plan this year has placed a high emphasis upon changing the nursery environment to support children in developing and becoming more independent. In order to help first define the targets and then to make sure that they were achievable the manager conducted an Early Childhood Environment Rating Scale audit. This highlighted the need for physical changes in the environment. This task was broken down into smaller tasks and a new development plan was formulated. The existing format of the development plan was changed to help share the plan with the staff and to not only involve them but to also give them their own tasks to help support the success of the plan. Staff felt empowered to meet targets. Changes were also made possible by securing £1000.00 funding from our collaboration which helped push our development plan forward. We were able to buy new storage that children could self-access. Turn the cloakroom into a physical space that children could not only spend time in but again was transformed to hold storage units that children could access. The funding was supplemented by some fundraising which enabled not only the indoor environment to undergo changes but also the outdoor.

Safeguarding has been strengthened by enrolling staff on additional courses on an annual basis. The Designated Safeguarding Lead has previous experience of working with a number of children and families in terms of safeguarding. Safeguarding audits are carried out annually and no recommendations for improvement have been highlighted.

This year a staff questionnaire was carried out to help support staff well-being and it was reported that staff felt nervous about the change in management and leadership but they now feel positive about the changes that have been implemented and can see that the children have become more independent due to the environment. Staff feel that they work more together as a team.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Outcomes for children

Our annual conversation in March gave the nursery the chance to showcase the environmental changes that had been made. The KCC advisor was impressed with the decluttering and reorganisation of the environment, displays had more purpose and are meaning full due to them being child initiated. Covid 19 has had a huge effect upon children's development. In January we had to close for a short period of time due to a rise in Covid 19 cases within the nursery. Some parents have kept their children at home despite the setting remaining open as normal. Additional support for any children requiring it or advice needed has all been carried out remotely via meetings on either Teams, Skype or Zoom.

Despite the hurdles Covid 19 has presented, on the whole the setting has been able to overcome them and children that are leaving to go school in September are ready. We have tried to make the transition as smooth as possible every child that is leaving has had a transition/end of year assessment report passed on to their parents and their new reception teaching.

Induction and training of new trustees

New Trustees will be trained by existing Trustees. We do not expect these positions to change very often, although there have been a number of changes this year as listed below.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08196049 (England and Wales)

Registered Charity number

1155209

Registered office

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

Trustees

M D Rawling (resigned 31.12.20)
Ms V Reeves
Mrs S E Moss (resigned 26.1.21)
Mrs L Green
J O Kilduff (appointed 18.9.20)
Mrs C L White (appointed 20.4.21)
Miss J A L Iles (appointed 1.2.22)

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 and signed on its behalf by:

.....
Ms 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 2021.

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 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		333	-	333	-
Charitable activities					
Income from charitable activities		144,482	500	144,982	136,426
Operation of the nursery		1,836	-	1,836	-
Other trading activities	3	89	-	89	994
Investment income	4	9	-	9	134
Total		<u>146,749</u>	<u>500</u>	<u>147,249</u>	<u>137,554</u>
EXPENDITURE ON					
Charitable activities					
Income from charitable activities		119	-	119	-
Operation of the nursery		141,727	500	142,227	145,386
Total		<u>141,846</u>	<u>500</u>	<u>142,346</u>	<u>145,386</u>
NET INCOME/(EXPENDITURE)		<u>4,903</u>	<u>-</u>	<u>4,903</u>	<u>(7,832)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		99,525	-	99,525	107,357
TOTAL FUNDS CARRIED FORWARD		<u><u>104,428</u></u>	<u><u>-</u></u>	<u><u>104,428</u></u>	<u><u>99,525</u></u>

The notes form part of these financial statements

REPTON MANOR NURSERY (REGISTERED NUMBER: 08196049)

**BALANCE SHEET
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Stocks	9	-	-	-	49
Debtors	10	1,354	-	1,354	-
Cash at bank and in hand		126,106	-	126,106	104,440
		<u>127,460</u>	<u>-</u>	<u>127,460</u>	<u>104,489</u>
CREDITORS					
Amounts falling due within one year	11	(23,032)	-	(23,032)	(4,964)
		<u>104,428</u>	<u>-</u>	<u>104,428</u>	<u>99,525</u>
NET CURRENT ASSETS					
		104,428	-	104,428	99,525
TOTAL ASSETS LESS CURRENT LIABILITIES		104,428	-	104,428	99,525
NET ASSETS		<u>104,428</u>	<u>-</u>	<u>104,428</u>	<u>99,525</u>
FUNDS	12				
Unrestricted funds				104,428	99,525
TOTAL FUNDS				<u>104,428</u>	<u>99,525</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 and were signed on its behalf by:

.....
L Green - Trustee

.....
V Reeves - Trustee

.....
J O Kilduff - Trustee

The notes form part of these financial statements

REPTON MANOR NURSERY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. STATUTORY INFORMATION

Repton Manor Nursery is a private 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.

The presentational currency of the financial statements is pound sterling (£).

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.

Coronavirus Job Retention Scheme (CJRS)

The company has furloughed staff during the Covid-19 pandemic and made claims for government furlough grants. The grants are recognised on an accruals basis, matched in the period against the staff costs that they relate to, and recorded as income in the accounts.

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

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 2021

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	89	994

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	9	134

5. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	-	1,754
Independent examiner's fee	520	500
Other fees paid to the independent examiner	367	292

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

7. STAFF COSTS

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

	2021	2020
All staff	7	10

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

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 September 2020 and 31 August 2021	28,587	4,044	4,557	37,188
DEPRECIATION				
At 1 September 2020 and 31 August 2021	28,587	4,044	4,557	37,188
NET BOOK VALUE				
At 31 August 2021	-	-	-	-
At 31 August 2020	-	-	-	-

REPTON MANOR NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

9. STOCKS

	2021 £	2020 £
Finished goods	-	49
	<u> </u>	<u> </u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	1,354	-
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
PAYE & NI	1,943	2,047
Accruals & deferred income	21,089	2,917
	<u> </u>	<u> </u>
	<u>23,032</u>	<u>4,964</u>

12. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	99,525	4,903	104,428
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>99,525</u>	<u>4,903</u>	<u>104,428</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,749	(141,846)	4,903
Restricted funds			
Garden fund	500	(500)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>147,249</u>	<u>(142,346)</u>	<u>4,903</u>

Comparatives for movement in funds

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

REPTON MANOR NURSERY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

12. MOVEMENT IN FUNDS - continued

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

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

A donation of £500 specifically for spending on the garden was fully spent for this purpose and is shown separately as a restricted fund.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.