

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022  
FOR  
REPTON MANOR NURSERY**

McCabe Ford Williams  
Chartered Accountants  
Invicta Business Centre  
Monument Way  
Orbital Park  
Ashford  
Kent  
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**REPTON MANOR NURSERY**

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FOR THE YEAR ENDED 31 AUGUST 2022**

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**REPTON MANOR NURSERY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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 2022. 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 £5,107 (2021: surplus of £4,903) leaving a carry forward of £109,535 (2021: £104,428).

### **Sustainability**

This year has seen an increase in the number of parents accessing the 30 hours free child care. The Nursery have kept their delivery pattern the same and a higher number of children attending have been able to access the 2 year old funding. Due to the ratio difference being higher for two-year olds the board of trustees agreed that there should be a price differentiation between children that are 2 years of age and those that are 3 years of age. A price increase was set of 0.40p per hour for a 2 year old child. This has also helped offset wage increases in April 2022 due to the rise in minimum wage. To support children's recovery from the effects that the Covid pandemic has caused Kent County Council offered all Early Years Educational establishments the opportunity to apply for a one-off grant that needed to be spent on enhancing the nursery for the children. The Nursery received £2913.06 in November 2021. This money helped enrich the physical environment for the children and does not need to be repaid. The Nursery also applied for an enrichment project grant to Ashford Early Years Collaboration and where awarded £450.00 this was to be spent on enrichment activities for the children, we invited Petaholics who share their exotic animals with the Pre-school children explaining the best way in which to care for them, the children also got to hold snakes, lizards and spiders. Canton Martial Arts also offered bespoke training in Martial Arts.

The staff also held fund raising activities, such as a Christmas shop, Mother's Day shop, Cake and ice cream sales. The money raised was utilised to buy leaving gifts for our Pre-school children and new Christmas decorations.

### **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.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

**Leadership and Management**

The newly appointed trustee Jessica Iles has helped to strengthen the vision and quality of education offered to the children within the Nursery. The appointment has also helped support children transitioning from the nursery to the neighbouring school Repton Manor Primary, Jessica Iles is Repton Manor Primary School's Early Years Foundation Stage Leader and Reception Teacher. The Nursery has welcomed back one member of staff who previously completed a level 2 apprenticeship. She is hoping to complete her level 3 apprenticeship. They have also welcomed another level 3 apprentice supporting new entrants to the profession. Both new staff members have completed a strong induction.

This year Laura Green has stood down as parent trustee and we will be recruiting a new parent representative. It has been clear that having a parent trustee brings a valuable perspective to the board.

**Teaching, Learning and Assessment**

In September 2021 a range of new non-statutory curriculum guidance for Early Years educational settings was published. The Nursery's Early Years teacher Charlotte White and the Leader of Learning Mikala White spent time attending training and disseminating the different guidance to all staff. They also sought advice from Jessica Iles (Trustee) before appointing 'The Birth to Five' guidance as their main reference for the curriculum instead of Development Matters. This decision was shared with both trustees and staff. The main reasons for implementing the Birth to Five structure is that it had smaller age bands meaning that if a child was falling behind in an area of development it could be quickly monitored and if extra support was required it could be quickly be arranged or help sought from an outside agency. As the year has progressed it has highlighted that this was a prudent choice, seeing several children added to the SEND monitoring register.

A child's key person will continue to complete the statutory two year old check. Starting points are recorded for each child normally within the first six weeks of attending nursery again this will be completed by a child's keyperson and will be based upon not only spending time with the child but also include parental input.

**Personal Development, Behaviour and Welfare**

Due to the Covid 19 Pandemic most children have spent the majority of their time with their main carer/parent meaning that some parents and children were apprehensive when first attending the nursery. The Nursery has offered home visits where the child's key person and the nursery manager attend. These were then followed by several stay and play sessions. These helped the cohort of children settled quickly in the setting. The Nursery have a number of children from different cultural backgrounds, the nursery embraces these differences and all children learn about not only their own culture but that of their friends. There is an appointed staff member to research the different cultures with the support from parents, to ensure all different cultures are celebrated respectfully. Parents have been kind enough to provide books and food to share with the children at different times throughout the year, with one parent visiting and read to the children in Polish.

This year the children also put together their own nursery rules, which they all signed. These have been displayed for all children to see. There has been a huge emphasis on supporting the children to be independent, by encouraging them to make their own decisions, for example voting on which book they would like to listen to at story time, creating a 'wish list' of items they would like access to at nursery and learning every day skills such as pouring their own drink or putting on their own coat.

Safeguarding has remained an important area of focus for Staff and Trustees. The Trustees have all completed new Disclosure and Barring Service checks and have all signed up to the update service, meaning these checks can be completed at any time. Staff have also attended training on witchcraft. This has helped extend our safeguarding knowledge learning about different cultural practices. They complete annual safeguarding courses and both Charlotte White (Nursery Teacher) and Claudette Gayle (Nursery Deputy) have attended refresher Designated Safeguarding Lead training. James Kilduff (Chair of Trustees) has also completed the Designated Safeguarding Lead training.

**Outcomes for Children**

This year the Nursery has focused on listening to the children's voices, this has seen the launch of the children's committee meetings where all manners of topics are discussed, the children inform staff of what they enjoy doing at nursery and areas where they feel improvements could be made. The setting was visited by the local authorities Improvement Advisor to conduct their annual 'Record of Conversation' she stated "Children at the nursery have the opportunity to attend committee meetings where they can give ideas, voice their opinions and plan their learning."

There have been more physical changes to both the indoor and outdoor environment. The enrichment grant awarded by Kent County Council (Local authority) has been put to fantastic use, helping to complete work on improving the environment that was started the previous year. More storage was purchased so that children could have access to 90% of all equipment within the nursery. Due to the Covid 19 pandemic some children have spent most of their time indoors meaning that children have not been able to develop strong gross motor skills that help build muscles ready for writing. To help combat this money from the KCC grant was used to purchase a manual water pump and various items for the mud kitchen. The Nursery has also introduced 'Write Dance' and 'Dough Disco.' Kent County Council also offered free training in the 'Early Talk Boost, I Can programme' which supports both children's communication and social development. We now have 3 nursery practitioners that are trained as 'I Can Practitioners'. A group of children have been enrolled on the programme and both parents and each child's key person have reported a positive impact for all enrolled on the course.

**Looking to the Future**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Nursery was last inspected in January 2017 meaning that it is due for an inspection soon. The Nursery Team are looking forward to welcoming Ofsted and sharing all the changes the staff team and trustees have made. The Nursery is also developing a new website which will enable prospective parents to find out all about the nursery and keep existing parents up to date on all that is happening with the nursery, including policies, pricing, staffing, and trustees development.

**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**

Ms V Reeves  
Mrs L Green (resigned 7.7.22)  
J O Kilduff  
Mrs C L White  
Miss J A L Iles (appointed 1.2.22)  
Mrs J Bundock (appointed 2.5.23)

**Independent Examiner**

B W Wright Esq  
McCabe Ford Williams  
Chartered Accountants  
Invicta Business Centre  
Monument Way  
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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 26 May 2023 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 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (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  
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26 May 2023

**REPTON MANOR NURSERY**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	333
<b>Charitable activities</b>					
Income from charitable activities		146,456	-	146,456	144,982
Operation of the nursery		7,046	-	7,046	1,836
Other trading activities	3	449	-	449	89
Investment income	4	41	-	41	9
<b>Total</b>		<u>153,992</u>	<u>-</u>	<u>153,992</u>	<u>147,249</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Income from charitable activities		830	-	830	119
Operation of the nursery		148,055	-	148,055	142,227
<b>Total</b>		<u>148,885</u>	<u>-</u>	<u>148,885</u>	<u>142,346</u>
<b>NET INCOME</b>		5,107	-	5,107	4,903
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		104,428	-	104,428	99,525
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>109,535</u>	<u>-</u>	<u>109,535</u>	<u>104,428</u>

The notes form part of these financial statements

# REPTON MANOR NURSERY

## BALANCE SHEET 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	-	-	-	1,354
Cash at bank and in hand		120,285	-	120,285	126,106
		<u>120,285</u>	<u>-</u>	<u>120,285</u>	<u>127,460</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(10,750)	-	(10,750)	(23,032)
		<u>109,535</u>	<u>-</u>	<u>109,535</u>	<u>104,428</u>
<b>NET CURRENT ASSETS</b>					
		<u>109,535</u>	<u>-</u>	<u>109,535</u>	<u>104,428</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		109,535	-	109,535	104,428
<b>NET ASSETS</b>		<u>109,535</u>	<u>-</u>	<u>109,535</u>	<u>104,428</u>
<b>FUNDS</b>	11				
Unrestricted funds				109,535	104,428
<b>TOTAL FUNDS</b>				<u>109,535</u>	<u>104,428</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 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 26 May 2023 and were signed on its behalf by:

V Reeves - Trustee

J A L Iles - Trustee

The notes form part of these financial statements



## REPTON MANOR NURSERY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

#### 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 2022

### 3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	449	89

### 4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	41	9

### 5. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Independent examiner's fee	720	520
Other fees paid to the independent examiner	578	367

### 6. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration and pension benefits paid to a trustee for working in the nursery totalled £26,702. (2021 £10,503).

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

### 7. STAFF COSTS

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

	2022	2021
All staff	7	7

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 2021 and 31 August 2022	28,587	4,044	4,557	37,188
<b>DEPRECIATION</b>				
At 1 September 2021 and 31 August 2022	28,587	4,044	4,557	37,188
<b>NET BOOK VALUE</b>				
At 31 August 2022	-	-	-	-
At 31 August 2021	-	-	-	-

REPTON MANOR NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	-	1,354

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
PAYE & NI	2,003	1,943
Accruals & deferred income	8,747	21,089
	<u>10,750</u>	<u>23,032</u>

11. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	104,428	5,107	109,535
<b>TOTAL FUNDS</b>	<u>104,428</u>	<u>5,107</u>	<u>109,535</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	153,992	(148,885)	5,107
<b>TOTAL FUNDS</b>	<u>153,992</u>	<u>(148,885)</u>	<u>5,107</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	99,525	4,903	104,428
<b>TOTAL FUNDS</b>	<u>99,525</u>	<u>4,903</u>	<u>104,428</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	146,749	(141,846)	4,903
<b>Restricted funds</b>			
Garden fund	500	(500)	-
<b>TOTAL FUNDS</b>	<u>147,249</u>	<u>(142,346)</u>	<u>4,903</u>

**REPTON MANOR NURSERY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**11. MOVEMENT IN FUNDS - continued**

A donation of £500 specifically for spending on the garden received during the year ended 31 August 2021 was fully spent for this purpose in that year and is shown separately as a restricted fund.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**REPTON MANOR NURSERY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	333
<b>Other trading activities</b>		
Fundraising events	449	89
<b>Investment income</b>		
Deposit account interest	41	9
<b>Charitable activities</b>		
Session fees	42,795	44,292
KCC Funding	110,257	99,190
Ashford Early Years donation	450	1,500
Coronavirus Job Retention Scheme	-	1,836
	<hr/> 153,502	<hr/> 146,818
<b>Total incoming resources</b>	153,992	147,249
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	116,986	113,497
Pensions	3,138	3,330
Lunches and snacks	2,044	1,699
Resources and toys	3,036	2,072
Running costs	1,611	1,567
Rent and rates	12,926	10,512
Property and garden maintenance	3,100	5,030
Insurance	348	544
Training	642	555
Telephone	200	200
Postage and stationery	195	420
Regulatory costs	304	452
Accountancy	1,298	887
Subscriptions	1,733	1,445
Sundries	1,210	536
	<hr/> 148,771	<hr/> 142,746
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	114	(400)
<b>Total resources expended</b>	<hr/> 148,885	<hr/> 142,346
<b>Net income</b>	<hr/> <hr/> 5,107	<hr/> <hr/> 4,903