

SUMMERTIME NURSERY & PRE-SCHOOL

England & Wales · Charity number 1159532

Details

Status Registered

Legal form CIO

Registered 2014-12-08

Register [View on the Charity Commission register](#)

Contact

Address Thomas Hardye School
Queens Avenue
Dorchester
DT1 2ET

Phone 01305257756

Email office@summertimenursery.co.uk

Website <https://www.summertimenursery.co.uk/>

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Summertime Nursery & Pre-School aim to provide the highest quality of childcare for the local, school and extended community in Dorchester. We work hard to achieve this aim through continuous development of our excellent staff team, the commitment of our trustees to improve the management of the charity, and by nurturing our relationship with parents and carers.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£508,992	£400,294	£304,103	19
2024-08-31	£431,555	£376,043	-	-
2023-08-31	£347,207	£356,034	-	-
2022-08-31	£335,698	£320,546	-	-
2021-08-31	£279,972	£301,431	-	-
2020-08-31	£291,356	£259,939	-	-

Trustees

Name	Role	Appointed
Laura Nichols	Chair	2024-07-02
Andrew Howard		2025-11-09
Beth Howard		2026-01-19
CATHERINE ELIZABETH WHITE		2024-01-10
Christian Thomas		2026-01-20
Claire Pengelly		2024-07-02
Emma James		2024-07-02
Hannah Dell		2024-07-02
Jodie Sawyer		2024-03-11

SUMMERTIME NURSERY & PRE-SCHOOL

England & Wales - Charity number 1159532

Accounts

**SUMMERTIME NURSERY & PRE-SCHOOL
REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Registered Charity No 1159532

E d w a r d s & K e e p i n g

Chartered Accountants

SUMMERTIME NURSERY & PRE-SCHOOL

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SUMMERTIME NURSERY & PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2025

Charity Number 1159532

Business address The Thomas Hardy School
Queens Avenue
Dorchester
Dorset
DT1 2TE

Officers

Chairperson Mrs N Green (appointed Trustee 22 March 2021, Secretary from 19 September 2023 to 23 June 2024, Chairperson from April 2024, resigned 11 September 2025)

Chairperson Mrs L Nichols (appointed Trustee 17 June 2024, Treasurer Sept 2024 to November 2025, Chairperson from 11 September 2025)

Treasurer Mrs G Hurlstone (appointed Trustee 22 March 2021, Treasurer from 19 September 2023 resigned September 2024)

Treasurer Mr A Howard (appointed Trustee 9 November 2025, treasurer from 9 November 2025)

Secretary Mrs E James (appointed 23 June 2024)

Ofsted Nominated Mrs C White (appointed 17 June 2024)

Other Trustees

Mr A Hill (appointed 8 December 2021, resigned 11 September 2025)
Mrs I de Saeger (appointed 7 September 2021, resigned 31 August 2024)
Mrs K Orford (appointed 19 September 2023, resigned 11 September 2025)
Mrs J Sawyer (appointed 19 September 2023)
Mrs C Pengelly (appointed 1 May 2024)
Mrs H Dell (appointed 4 June 2024)
Mrs K Stone (appointed 4 September 2024, resigned 28 February 2026)
Mr C Thomas (appointed 20 January 2026)
Ms B Howard (appointed 19 January 2026)

Professional advisors

Bankers Barclays Bank PLC
10 South Street
Dorchester
DT1 1BT

Independent examiner

S J Hough FCA
Edwards and Keeping Limited
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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.

Organisation

The management of the charity and its assets is vested in the elected committee.

Structure, governance and management

Summertime Nursery and Pre-school registered as a Charitable Incorporated Organisation on 8 December 2014 (No. 1159532) and is governed by the constitution of the Pre-school Learning Alliance, which was prepared in December 2014. It is managed by an elected committee of parents.

New Trustees are appointed by the decision of the members at the AGM upon the routine retirement of existing Trustees, or at any time during the year should a vacancy arise, and new Trustees are required to be members of the CIO.

Objectives and activities of the association

The objects of the association for the public benefit are to:-

- (a) advance the education of children below compulsory school age
- (b) in the interests of social welfare of the children, to provide and promote educational and recreational activities to assist with their spiritual and mental development, self-reliance and individual responsibility so that they can grow as individuals and members.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the charity and in planning future activities.

Chairpersons statement (including details of achievements and performance)

Reflections on the Past Year

As Chairperson, I am proud to reflect on a year of remarkable progress and resilience for our charity. The past year has brought both challenges and triumphs. One of the most significant hurdles we faced was navigating the uncertainties surrounding the new funding scheme. Its unpredictable nature demanded flexibility, strategic thinking, and resilience from our team. I am proud to report that we responded admirably, maintaining our focus on two core priorities:

- Ensuring the long-term sustainability of the nursery
- Providing high-quality, affordable childcare to families in our local community

This balance is never easy, and I extend sincere thanks to our management team and staff for their unwavering dedication and thoughtful decision-making throughout.

Key Achievements

We successfully secured a new tenancy agreement after months of persistence and negotiation. This milestone provides vital stability for the nursery's future. Special thanks go to Summertime nurseries management team for their tireless efforts in achieving this outcome, particularly amid ongoing recruitment challenges in the early years sector.

Committee members have continued to provide invaluable support, often while managing the demands of parenthood. Their contributions have helped shape a more responsive and effective committee structure, enabling us to act swiftly and support the nursery's evolving needs.

We have revitalised our committee operations by:

- Streamlining meetings for greater efficiency
- Strengthening fundraising efforts
- Introducing community building initiatives such as parent play socials and a successful garden tidy-up event

These efforts have reinforced our sense of connection and purpose.

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

Chairpersons statement (including details of achievements and performance) cont.

Looking ahead

As we move forward, our focus will be on building upon the strong foundations laid this year. Key priorities include:

- Improving internal systems, particularly document sharing and access via a shared drive
- Expanding fundraising initiatives to support staff-led projects and enrich children's learning experiences
- Encouraging continued support for practical contributions such as garden maintenance and facility upkeep

These efforts, though often behind the scenes, are essential in creating a safe, welcoming, and inspiring environment for our children.

Conclusion

Thank you all for being part of this journey. Your support, passion, and belief in the nursery's mission continue to make a real and lasting difference. Together, we are nurturing a space that reflects care, creativity, and community spirit.

Nicola Green

Summertime Committee Chair (to September 2025)

Financial activities and affairs

Income for the year totalled £508,992 (2024 £431,555) and expenditure totalled £400,294 (2024 £376,043). The overall result for the year was a surplus of £108,698 (2024 surplus of £55,512). At the end of the financial year net assets totalled £304,103 (2024 £195,405).

Reserves policy

The trustees' aim to maintain a sufficient level of reserves to enable it to carry out its charitable objectives for the foreseeable future.

The trustees are committed to ensure the charity generates sufficient funds to meet its charitable objectives.

As at 31 August 2025 funds carried forward were £304,103.

Approved by the trustees on 31 May 2026 and signed on its behalf by:

Laura Nichols
Chairperson

SUMMERTIME NURSERY AND PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

I report on the accounts of the Charity for the year ended 31 August 2025 which are set out on pages 5 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S J Hough FCA

Edwards and Keeping Limited
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

4 June 2026

SUMMERTIME NURSERY AND PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income from:	Notes		
Donations and legacies			854
Investments	2	2,447	1,602
Fundraising	3	1,746	1,371
Charitable activities: Childcare provision and education	4	504,799	427,728
Total		<u>508,992</u>	<u>431,555</u>
Expenditure on:			
Charitable activities	5	400,294	376,043
Total		<u>400,294</u>	<u>376,043</u>
Net (expenditure)/income and net movement in funds		<u>108,698</u>	<u>55,512</u>
Reconciliation of funds			
Total funds brought forward		195,405	139,893
Total funds carried forward		<u><u>304,103</u></u>	<u><u>195,405</u></u>

SUMMERTIME NURSERY AND PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2025

		Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Fixed assets	Notes		
Tangible fixed assets	7	12,167	8,568
		<hr/>	<hr/>
		12,167	8,568
		<hr/>	<hr/>
Current assets			
Debtors	8	5,138	2,462
Cash at bank and in hand	9	293,502	195,856
		<hr/>	<hr/>
		298,640	198,318
Creditors: amounts falling due within one year	10	6,705	11,481
		<hr/>	<hr/>
Net current assets		291,935	186,837
		<hr/>	<hr/>
Net assets		304,103	195,405
		<hr/> <hr/>	<hr/> <hr/>
Funds of the charity	11		
Unrestricted income funds		304,103	195,405
		<hr/>	<hr/>
		304,103	195,405
		<hr/> <hr/>	<hr/> <hr/>

Approved by the trustees on 31 May 2026

and signed on their behalf by Laura Nichols, Chairperson

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(a) Accounting convention

Summertime Nursery and Pre-School is a Charitable Incorporated Organisation registered in England & Wales. It's registered office is Thomas Hardye School, Queens Avenue, Dorchester DT1 2ET.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Incoming resources

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

(c) Resources expended

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All expenses including support and governance costs are allocated or apportioned to the applicable expenditure headings.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost less residual value of each asset over its expected useful life on 25% per annum straight line basis.

(e) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Trust. Unrestricted funds include designated funds which represent monies set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

2 Investment income and interest

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest - Barclays current account	2	4
Interest - Barclays saver account	2,445	1,598
Other interest	-	-
	<u>2,447</u>	<u>1,602</u>

3 Fundraising

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Christmas card commission	49	72
Events and raffles	1,697	1,299
	<u>1,746</u>	<u>1,371</u>

4 Childcare provision and education

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees and vouchers	163,293	251,578
Government funding	339,243	171,509
Deposits for spaces	2,263	3,641
Apprenticeship training incentive	-	1,000
	<u>504,799</u>	<u>427,728</u>

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Wages and salaries	313,880	305,422
Employer's National Insurance	14,663	15,448
Employer's Pension Contributions	4,957	5,082
Rent	8,500	7,696
Repairs to equipment and property	1,422	1,942
Cleaning	3,842	3,863
Food and refreshments	6,360	4,842
Outings	179	(477)
Books and equipment	6,114	4,355
Other staff costs	6,300	2,110
Training	3,396	706
Post, printing and stationery	3,644	3,827
Subscriptions and sundry	5,755	2,575
Donations	-	-
Telephone and internet	4,927	4,548
Software	3,301	3,973
Ofsted registration fee	220	220
Bank charges and Interest	143	123
Insurance	1,765	1,093
Depreciation	6,362	6,280
	<hr/>	<hr/>
	395,730	373,628
Governance		
Independent examination	570	558
Bookkeeping and accountancy	1,856	1,857
Legal fees	2,138	-
	<hr/>	<hr/>
	400,294	376,043
	<hr/> <hr/>	<hr/> <hr/>

6 Staff and Trustee information

No remuneration or expenses were paid to trustees during the year (2024 - nil).

The average number of employees in the year (head count) was 19 (2024 19).

There were no employees who received total employee benefits of more than £60,000.

Total remuneration and benefits of key management personnel totalled £71,809 for the year (2024 - £66,956)

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

7 Tangible fixed assets

	Fixtures and Equipment
	£
At Cost	
At 1 September 2024	53,664
Additions	9,961
Disposals	-
	<hr/>
At 31 August 2025	63,625
	<hr/>
Depreciation	
At 1 September 2024	45,096
Disposals	-
Charge for the year	6,362
	<hr/>
At 31 August 2025	51,458
	<hr/> <hr/>
Net book value	
At 31 August 2025	12,167
	<hr/> <hr/>
At 1 September 2024	8,568
	<hr/> <hr/>

8 Debtors	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trade Debtors	834	796
Other debtors including prepayments	4,304	1,666
	<hr/>	<hr/>
	5,138	2,462
	<hr/> <hr/>	<hr/> <hr/>

9 Cash at bank and in hand

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Barclays current account	71,993	13,332
Barclays saver account	221,509	182,524
Petty Cash	-	-
	<hr/>	<hr/>
	293,502	195,856
	<hr/> <hr/>	<hr/> <hr/>

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

10 Creditors: amounts falling due within one year

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trade Creditors	33	302
Taxation and social security	4,857	1,938
Accruals	1,815	9,241
	<u>6,705</u>	<u>11,481</u>

11 Funds

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
Unrestricted income funds	195,405	508,992	(400,294)	304,103
Total funds	<u>195,405</u>	<u>508,992</u>	<u>(400,294)</u>	<u>304,103</u>

Unrestricted funds are held to enable the Charity to complete its charitable objectives.

12 Related party transactions

There are no related party transactions that require disclosure.

SUMMERTIME NURSERY & PRE-SCHOOL

England & Wales - Charity number 1159532

Accounts

**SUMMERTIME NURSERY & PRE-SCHOOL
REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

Registered Charity No 1159532

E d w a r d s & K e e p i n g

Chartered Accountants

SUMMERTIME NURSERY & PRE-SCHOOL

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SUMMERTIME NURSERY & PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2024

Charity Number 1159532

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Officers

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Mrs K Orford (appointed 19 September 2023)
Mrs J Sawyer (appointed 19 September 2023)
Mrs C Pengelly (appointed 1 May 2024)
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Mrs L Nicholls (appointed 17 June 2024)
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Professional advisors

Bankers Barclays Bank PLC
10 South Street
Dorchester
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Independent examiner

S J Hough FCA
Edwards and Keeping Limited
Unity Chambers
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SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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.

Organisation

The management of the charity and its assets is vested in the elected committee.

Structure, governance and management

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New Trustees are appointed by the decision of the members at the AGM upon the routine retirement of existing Trustees, or at any time during the year should a vacancy arise, and new Trustees are required to be members of the CIO.

Objectives and activities of the association

The objects of the association for the public benefit are to:-

- (a) advance the education of children below compulsory school age
- (b) in the interests of social welfare of the children, to provide and promote educational and recreational activities to assist with their spiritual and mental development, self reliance and individual responsibility so that they can grow as individuals and members.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the charity and in planning future activities.

Chairpersons statement (including details of achievements and performance)

This Year has been another fantastic year, despite the challenges faced by staff that they have significantly stepped up to and overcome.

- New computer system
- Welcoming new staff members
- Long standing staff members leaving
- Returning maternity staff and leavers
- Change in funding systems

Their passion and drive to make the setting have a wonderful welcoming feeling and a fantastic place to grow and learn is endless and lead by a dedicated manager.

The sun made an appearance in July and it was wonderful to see another wonderfully attended graduation service followed by a parent's afternoon. The feedback from both staff and parents was fantastic and all the teamwork and dedication of staff shines through at these events. This event always makes my heart melt at the dedication of the staff members to provide this for the children and celebrate their time at the nursery and are always sad to see this journey end from both parties.

They had a fantastic annual outing to Vurlands animal farm which was hugely successful thanks to whole teams vigilantes and hours of preparation to make it run smoothly. The children had a fantastic experience and the weather was kind.

Not to forget the Christmas show, which I know takes hours of preparation and thought goes into to make this happen. It was a great evening and well attended by family members and greatly needed funds to provide year-round crafting supplies was raised.

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Chairpersons statement (including details of achievements and performance) cont.

The groups do a fantastic job of providing relevant and interactive topics that change over the year to provide an amazing platform for the children to grow and explore.

Improvements have continued at the nursery with lighting upgrades. A freshen up of outside areas and some welcomed new toy additions from the zog fundraiser.

Summertime continues to go from strength to strength with a strong team and our dedicated manager. There remains a waiting list and the nursery remains extremely popular.

I know you will all support me in saying we can't thank the team enough at the incredible job they do at providing the environment they do for our children and always put the well-being of the children first.

We are incredibly proud of you all and thankful.

Also want to thank those that give up their time to sit on the committee and help support management in decisions.

Nicola Green

Summertime Committee Chair

Financial activities and affairs


Income for the year totalled £431,555 (2023 £347,207) and expenditure totalled £376,043 (2023 £356,034). The overall result for the year was a surplus of £55,512 (2023 deficit of £8,827). At the end of the financial year net assets totalled £195,405 (2023 £139,893).

Reserves policy

The trustees' aim to maintain a sufficient level of reserves to enable it to carry out its charitable objectives for the foreseeable future.

The trustees are committed to ensure the charity generates sufficient funds to meet its charitable objectives.

As at 31 August 2024 funds carried forward were £195,405.

Approved by the trustees on 19/01/2025 and signed on its behalf by: 

Nicola Green
Chairperson

SUMMERTIME NURSERY AND PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

I report on the accounts of the Charity for the year ended 31 August 2024 which are set out on pages 5 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S J Hough FCA

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DT1 1HA

.....

SUMMERTIME NURSERY AND PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Income from:	Notes		
Donations and legacies		854	-
Investments	2	1,602	466
Fundraising	3	1,371	1,044
Charitable activities: Childcare provision and education	4	427,728	345,697
Total		431,555	347,207
Expenditure on:			
Charitable activities	5	376,043	356,034
Total		376,043	356,034
Net (expenditure)/income and net movement in funds		55,512	(8,827)
Reconciliation of funds			
Total funds brought forward		139,893	148,720
Total funds carried forward		195,405	139,893

SUMMERTIME NURSERY AND PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2024

		Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Fixed assets			
Tangible fixed assets	7	8,568	9,601
		<hr/>	<hr/>
		8,568	9,601
		<hr/>	<hr/>
Current assets			
Debtors	8	2,462	1,573
Cash at bank and in hand	9	195,856	134,800
		<hr/>	<hr/>
		198,318	136,373
Creditors: amounts falling due within one year	10	11,481	6,081
		<hr/>	<hr/>
Net current assets		186,837	130,292
		<hr/>	<hr/>
Net assets		195,405	139,893
		<hr/>	<hr/>
Funds of the charity	11		
Unrestricted income funds		195,405	139,893
		<hr/>	<hr/>
		195,405	139,893
		<hr/>	<hr/>

Approved by the trustees on 19/01/2025

and signed on their behalf by Nicola Green, Chairperson



SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(a) Accounting convention

Summertime Nursery and Pre-School is a Charitable Incorporated Organisation registered in England & Wales. It's registered office is Thomas Hardy School, Queens Avenue, Dorchester DT1 2ET.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Incoming resources

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

(c) Resources expended

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All expenses including support and governance costs are allocated or apportioned to the applicable expenditure headings.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost less residual value of each asset over its expected useful life on 25% per annum straight line basis.

(e) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Trust. Unrestricted funds include designated funds which represent monies set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

2 Investment income and interest

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest - Barclays current account	4	37
Interest - Barclays saver account	1,598	378
Other interest	-	51
	<u>1,602</u>	<u>466</u>

3 Fundraising

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Christmas card commission	72	72
Events and raffles	1,299	972
	<u>1,371</u>	<u>1,044</u>

4 Childcare provision and education

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fees and vouchers	251,578	229,560
Government funding	171,509	112,424
Deposits for spaces	3,641	3,213
Apprenticeship training incentive	1,000	500
	<u>427,728</u>	<u>345,697</u>

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

5 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Wages and salaries	305,422	285,034
Employer's National Insurance	15,448	15,430
Employer's Pension Contributions	5,082	5,065
Rent	7,696	120
Repairs to equipment and property	1,942	3,177
Cleaning	3,863	4,199
Food and refreshments	4,842	4,277
Outings	(477)	301
Books and equipment	4,355	9,281
Other staff costs	2,110	3,056
Training	706	2,115
Post, printing and stationery	3,827	3,819
Subscriptions and sundry	2,575	2,307
Donations	-	-
Telephone and internet	4,548	4,804
Software	3,973	3,094
Ofsted registration fee	220	220
Health & Safety compliance	-	-
Bank charges and Interest	123	62
Insurance	1,093	1,056
Depreciation	6,280	5,936
	<hr/>	<hr/>
	373,628	353,353
Governance		
Independent examination	558	525
Bookkeeping and accountancy	1,857	2,156
Legal fees	-	-
	<hr/>	<hr/>
	376,043	356,034
	<hr/> <hr/>	<hr/> <hr/>

6 Staff and Trustee information

No remuneration or expenses were paid to trustees during the year (2023 - nil).

The average number of employees in the year (head count) was 19 (2023 17).

There were no employees who received total employee benefits of more than £60,000.

Total remuneration and benefits of key management personnel totalled £66,956 for the year (2023 - £64,227)

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

7 Tangible fixed assets

	Fixtures and Equipment
	£
At Cost	
At 1 September 2023	48,417
Additions	5,247
Disposals	-
	<hr/>
At 31 August 2024	53,664
	<hr/>
Depreciation	
At 1 September 2023	38,816
Disposals	-
Charge for the year	6,280
	<hr/>
At 31 August 2024	45,096
	<hr/> <hr/>
Net book value	
At 31 August 2024	8,568
	<hr/> <hr/>
At 1 September 2023	9,601
	<hr/> <hr/>

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
8 Debtors		
Trade Debtors	796	403
Other debtors including prepayments	1,666	1,170
	<hr/>	<hr/>
	2,462	1,573
	<hr/> <hr/>	<hr/> <hr/>

9 Cash at bank and in hand

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Barclays current account	13,332	18,873
Barclays saver account	182,524	115,926
Petty Cash	-	1
	<hr/>	<hr/>
	195,856	134,800
	<hr/> <hr/>	<hr/> <hr/>

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

10 Creditors: amounts falling due within one year

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trade Creditors	302	672
Taxation and social security	1,938	3,987
Accruals	9,241	1,422
	<u>11,481</u>	<u>6,081</u>

11 Funds

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024
Unrestricted income funds	139,893	431,555	(376,043)	195,405
Total funds	<u>139,893</u>	<u>431,555</u>	<u>(376,043)</u>	<u>195,405</u>

Unrestricted funds are held to enable the Charity to complete its charitable objectives.

12 Related party transactions

There are no related party transactions that require disclosure.

SUMMERTIME NURSERY & PRE-SCHOOL

England & Wales - Charity number 1159532

Accounts

**SUMMERTIME NURSERY & PRE-SCHOOL
REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

Registered Charity No 1159532

Edwards & Keeping

Chartered Accountants

SUMMERTIME NURSERY & PRE-SCHOOL

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Statement of financial activities	5
Balance sheet	6
Notes to the Accounts	7-11

SUMMERTIME NURSERY & PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2023

Charity Number 1159532

Business address The Thomas Hardy School
Queens Avenue
Dorchester
Dorset
DT1 2TE

Officers

Chairperson	Mr M White	(appointed Trustee 5 October 2022, Chairperson from 19 September 2023)
Treasurer	Mrs G Hurlstone	(appointed Trustee 22 March 2021, Chairperson from 1 January 2022 to 19 September 2023, Treasurer from 19 September 2023)
Secretary	Mrs N Green	(appointed Trustee 22 March 2021, Secretary from 19 September 2023)

Other Trustees

Mr A Hill	(appointed 8 December 2021)
Mrs I de Saeger	(appointed 7 September 2021)
Mrs K Orford	(appointed 19 September 2023)
Mrs J Sawyer	(appointed 19 September 2023)
Mr M McGiveney	(resigned 19 September 2023)
Mr S Noble	(resigned 19 September 2023)
Mrs J Stoker	(resigned 11 December 2023)

Professional advisors

Bankers Barclays Bank PLC
10 South Street
Dorchester
DT1 1BT

Independent examiner

S J Hough FCA
Edwards & Keeping
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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.

Organisation

The management of the charity and its assets is vested in the elected committee.

Structure, governance and management

Summertime Nursery and Pre-school registered as a Charitable Incorporated Organisation on 8 December 2014 (No. 1159532) and is governed by the constitution of the Pre-school Learning Alliance, which was prepared in December 2014. It is managed by an elected committee of parents.

New Trustees are appointed by the decision of the members at the AGM upon the routine retirement of existing Trustees, or at any time during the year should a vacancy arise, and new Trustees are required to be members of the CIO.

Objectives and activities of the association

The objects of the association for the public benefit are to:-

- (a) advance the education of children below compulsory school age
- (b) in the interests of social welfare of the children, to provide and promote educational and recreational activities to assist with their spiritual and mental development, self reliance and individual responsibility so that they can grow as individuals and members.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the charity and in planning future activities.

Chairpersons statement (including details of achievements and performance)

Summertime's aim continues to be to provide the highest quality of childcare for the local school and extended community in Dorchester and the surrounding areas. We work hard to achieve this aim through the continuous development of our excellent staff team, the commitment of our trustees to improve the management of the charity and nurturing our relationship with parents & carers. The trustees place great emphasis on funded training for the staff and resources for the children. As ever there have been changes on the Board of Trustees with members stepping down and new members joining, we welcome K Payas to the committee.

This year has seen an OFSTED inspection at the nursery which saw us maintain our Good rating. This is down to commitment and dedication of the staff for which we are extremely grateful. This was an intense day for the whole team who handled the inspection with absolute professionalism, which everyone involved on the day should be immensely proud of.

The situation with the lease is still ongoing, despite positive communications in March 2023 and we find ourselves at at standstill at present. We are waiting on the Thomas Hardy School, the Thomas Hardy Foundation Trust and the Wessex Multi Academy Trust to work through a "stumbling block". In a nutshell, as Wessex Multi Academy Trust do not currently have a legal interest in the Property, the lease to the nursery will need to be granted by Thomas Hardy Foundation Trust rather than Wessex Multi Academy Trust. We are waiting on someone from the Thomas Hardy Foundation Trust to email someone at Wessex Multi Academy Trust confirming they are happy to enter into the lease and that they are happy to take instructions direct from Wessex Multi Academy Trust on their behalf. In light of this we are currently continuing with the existing agreement until such time as the new lease is in place.

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Chairpersons statement (including details of achievements and performance) cont.

There has been training and development activity at the nursery. In September 2022 Katie P started Level 3 (and has almost completed but she is now on maternity leave), Carrie-Ann started Level 3 (she is now on maternity leave as of 2022), Amy started Level 2 and she has completed & passed and in June 2023 Amy passed EPA Level 2. Katy W and Meg D have also started their Level 3.

This is in addition to the First Aid, Domestic Abuse, Manual Handling, Sign Language, SENCo, Safer Recruitment, PEIC-D, Cough Assist & Feeding Tube, Child Exploitation and Wellcomm training as well Locality Meetings and OFSTED Preparation.

A variety of maintenance projects have been undertaken including new blinds fitted in the Conservatory & Sleep Area, new flooring in the Preschool Room, a reset for the door entry system, repairs of "dropped" patio doors, repair of leak in the roof, repair of guttering, upgrade of IT Security & Back Up System by Deane Computers and most recently the installation of the new outdoor musical instruments.

As is to be expected we have seen some changes in staffing. We welcomed and said goodbye to Caitlin M, Meg P started in the Baby Room on a part time basis, Monazza started as a volunteer, Lauren and Rosie have joined us. In addition to this we have a student, Millie, from the local Studio School at the nursery every Friday.

The children have enjoyed a range of learning activities in the last year including joining Makaton & starting sign of the week, our Nativity show, The Ducks started their regular visits to the retirement home, King's Coronation party, Damers First School & Manor Park School transition visits and the Graduation Party. There were also addition activities for Children in Need, pancake day, world book day, a train ride to Weymouth, visits to & from the library, music workshop, Farmer Palmers trip and museum visit. The staff team also enjoyed their night out at the Rembrandt in December for their Christmas party.

Summertime continues to thrive thanks to its dedicated and passionate staff expertly lead by the Nursery Management team, and this is reflected in the attendance numbers and the waiting list for places.

The committee would like to thank all the staff for their hard work and dedication over the last year and we look forward to working closely with you again this year.

Financial activities and affairs

Income for the year totalled £347,207 (2022 £335,698) and expenditure totalled £356,034 (2022 £320,546). The overall result for the year was a deficit of £8,827 (2022 surplus of £15,152). At the end of the financial year net assets totalled £139,893 (2022 £148,720).

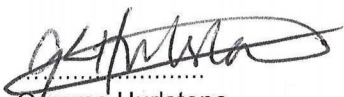
Reserves policy

The trustees' aim to maintain a sufficient level of reserves to enable it to carry out its charitable objectives for the foreseeable future.

The trustees are committed to ensure the charity generates sufficient funds to meet its charitable objectives.

As at 31 August 2023 funds carried forward were £139,893.

Approved by the trustees on ... 2/1/24


Gemma Hurlstone
Treasurer

SUMMERTIME NURSERY AND PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

I report on the accounts of the Charity for the year ended 31 August 2023 which are set out on pages 5 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S J Hough FCA

Edwards & Keeping
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

SUMMERTIME NURSERY AND PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income from:			
Donations and legacies		-	15
Investments	2	466	19
Fundraising	3	1,044	137
Charitable activities: Childcare provision and education	4	345,697	335,527
Total		347,207	335,698
Expenditure on:			
Charitable activities	5	356,034	320,546
Total		356,034	320,546
Net (expenditure)/income and net movement in funds		(8,827)	15,152
Reconciliation of funds			
Total funds brought forward		148,720	133,568
Total funds carried forward		139,893	148,720

SUMMERTIME NURSERY AND PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Fixed assets			
Tangible fixed assets	7	9,601	7,244
		<u>9,601</u>	<u>7,244</u>
Current assets			
Debtors	8	1,573	1,329
Cash at bank and in hand	9	134,800	145,235
		<u>136,373</u>	<u>146,564</u>
Creditors: amounts falling due within one year	10	6,081	5,088
		<u>130,292</u>	<u>141,476</u>
Net current assets			
		<u>139,893</u>	<u>148,720</u>
Net assets			
		<u><u>139,893</u></u>	<u><u>148,720</u></u>
Funds of the charity	11		
Unrestricted income funds		139,893	148,720
		<u>139,893</u>	<u>148,720</u>
		<u><u>139,893</u></u>	<u><u>148,720</u></u>

Approved by the trustees on

.....
and signed on their behalf by Gemma Hurlstone, Treasurer

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(a) Accounting convention

Summertime Nursery and Pre-School is a Charitable Incorporated Organisation registered in England & Wales. It's registered office is Thomas Hardy School, Queens Avenue, Dorchester DT1 2ET.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Incoming resources

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

(c) Resources expended

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All expenses including support and governance costs are allocated or apportioned to the applicable expenditure headings.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost less residual value of each asset over its expected useful life on 25% per annum straight line basis.

(e) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Trust. Unrestricted funds include designated funds which represent monies set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

2 Investment income and interest

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest - Barclays current account	37	-
Interest - Barclays saver account	378	19
Other interest	51	-
	<u>466</u>	<u>19</u>

3 Fundraising

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Christmas card commission	72	107
Events and raffles	972	30
	<u>1,044</u>	<u>137</u>

4 Childcare provision and education

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fees and vouchers	229,560	240,717
Government funding	112,424	93,052
Deposits for spaces	3,213	600
Photo commission	-	42
Apprenticeship training incentive	500	1,000
Covid SSP funding	-	116
	<u>345,697</u>	<u>335,527</u>

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

5 Expenditure on charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Wages and salaries	287,636	241,289
Employer's National Insurance	13,113	11,200
Employer's Pension Contributions	4,780	4,083
Rent	120	120
Repairs to equipment and property	3,177	8,502
Cleaning	4,199	5,422
Food and refreshments	4,277	3,522
Outings	301	969
Books and equipment	9,281	14,284
Other staff costs	3,056	2,997
Training	2,115	4,949
Post, printing and stationery	3,819	3,160
Subscriptions and sundry	2,307	3,789
Donations	-	288
Telephone and internet	4,804	3,752
Software	3,094	1,964
Ofsted registration fee	220	220
Health & Safety compliance	-	178
Bank charges and Interest	62	138
Insurance	1,056	1,013
Depreciation	5,936	4,622
	<hr/>	<hr/>
	353,353	316,461
Governance		
Independent examination	525	480
Bookkeeping and accountancy	2,156	3,197
Legal fees	-	408
	<hr/>	<hr/>
	356,034	320,546
	<hr/> <hr/>	<hr/> <hr/>

6 Staff and Trustee information

No remuneration or expenses were paid to trustees during the year (2022 - nil).

The average number of employees in the year (head count) was 17 (2022 16).

There were no employees who received total employee benefits of more than £60,000.

Total remuneration and benefits of key management personnel totalled £64,227 for the year (2022 - £60,051)

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

7 Tangible fixed assets

Fixtures and Equipment

£

At Cost

At 1 September 2022

40,125

Additions

8,292

Disposals

-

At 31 August 2023

48,417

Depreciation

At 1 September 2022

32,881

Disposals

-

Charge for the year

5,935

At 31 August 2023

38,816

Net book value

At 31 August 2023

9,601

At 1 September 2022

7,244

8 Debtors

Unrestricted
funds
2023
£

Unrestricted
funds
2022
£

Trade Debtors

403

1

Other debtors including prepayments

1,170

1,328

1,573

1,329

9 Cash at bank and in hand

Unrestricted
funds
2023
£

Unrestricted
funds
2022
£

Barclays current account

18,873

40,103

Barclays saver account

115,926

105,131

Petty Cash

1

1

134,800

145,235

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

10 Creditors: amounts falling due within one year

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trade Creditors	673	3,583
Trade Debtors credit balance	-	-
Taxation and social security	3,987	-
Accruals	1,422	1,505
	<u>6,081</u>	<u>5,088</u>

11 Funds

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023
Unrestricted income funds	148,720	347,207	(356,034)	139,893
Total funds	<u>148,720</u>	<u>347,207</u>	<u>(356,034)</u>	<u>139,893</u>

Unrestricted funds are held to enable the Charity to complete its charitable objectives.

12 Related party transactions

There are no related party transactions that require disclosure.

SUMMERTIME NURSERY & PRE-SCHOOL

England & Wales - Charity number 1159532

Accounts

**SUMMERTIME NURSERY & PRE-SCHOOL
REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

Registered Charity No 1159532

Edwards & Keeping

Chartered Accountants

SUMMERTIME NURSERY & PRE-SCHOOL

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SUMMERTIME NURSERY & PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2022

Charity Number	1159532
Business address	The Thomas Hardy School Queens Avenue Dorchester Dorset DT1 2ET
Officers	
Chairperson	Mrs G Hurlstone (appointed 22 March 2021)
Treasurer and Secretary	Mr S Noble (appointed 18 August 2020)
Other Trustees	Mrs N Green (appointed 22 March 2021) Mr A Hill (appointed 8 December 2021) Mrs I de Saeger (appointed 7 September 2021) Mrs J Stoker (appointed 18 February 2021)
Professional advisors	
Bankers	Barclays Bank PLC 10 South Street Dorchester DT1 1BT
Independent examiner	S J Hough FCA Edwards & Keeping Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

SUMMERTIME NURSERY & PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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.

Organisation

The management of the charity and its assets is vested in the elected committee.

Structure, governance and management

Summertime Nursery & Pre-school registered as a Charitable Incorporated Organisation on 8 December 2014 (No. 1159532) and is governed by the constitution of the Pre-school Learning Alliance, which was prepared in December 2014. It is managed by an elected committee of parents.

Objectives and activities of the association

The objects of the association for the public benefit are to:-

- (a) advance the education of children below compulsory school age
- (b) in the interests of social welfare of the children, to provide and promote educational and recreational activities to assist with their spiritual and mental development, self reliance and individual responsibility so that they can grow as individuals and members.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the charity and in planning future activities.

Chairpersons statement (including details of achievements and performance)

Summertime's aim is to provide the highest quality of childcare for the local school, and extended community, in Dorchester and surrounding areas. We work hard to achieve this aim through the continuous development of our excellent staff team, the commitment of our trustees to improve the management of the charity, and nurturing our relationship with parents and carers. The trustees place great emphasis on funded training for staff and resources for children. As ever, there have been changes on the Board with Trustees stepping down and new Members joining, with new board members I De Saeger and A Hill.

The biggest concern in the past year has been the possible closure of the Summertime Nursery & Preschool. In November 2021 the head teacher from The Thomas Hardy School (THS), Mr. Rutherford, met with the Management Team regarding future proposals for the site rented by Summertime. Mr. Rutherford then arranged for surveyors to survey the property in January 2022 with a view to using it as the THS disability base. Communication from THS was not forthcoming, and our Nursery Manager spoke to the committee, staff, and family of children at the nursery at the end of April 2022 after rumours spread that the nursery was closing. THS and Wessex Multi Academy Trust (WMAT) did not confirm if the nursery was to remain on the premises or not, so all possible futures for the nursery, staff, and children were explored. This included speaking to accountants about relocation, closing the nursery, or selling the business, as well as speaking to solicitors for advice. This was a very stressful time for all members of staff at the nursery and the lack of communication from THS and WMAT did not help. Fortunately, at the end of July, the nursery received a letter from the WMAT confirming that they can remain in the property. The letter said that this was dependent upon a formal lease agreement being drawn up and that staff at the THS and WMAT receive a discount for children attending the nursery. The Committee is exceptionally grateful to all the staff for their hard work throughout these difficult times.

SUMMERTIME NURSERY & PRE-SCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2022

Chairpersons statement (including details of achievements and performance) cont.

As is to be expected, there have been some staffing changes throughout the year with six new members of staff, staffing levels are now manageable, and there have been some struggles with recruitment as is apparent across a lot of sectors. The committee and our Nursery Manager have put a lot of emphasis on training including Safeguarding, DSL practice review, First Aid, CHAD referrals, SENCo, CAVA Assessors course, attachment development, and Forest School training with six members of staff who are currently training to move to the next level of qualification. Core experience among the team remains strong.

The nursery team has worked incredibly hard to give the children a range of activities and learning opportunities across the year including taking part in World Book Day in March, visiting the Mars Exhibition in the Town, holding a Jubilee Tea Party for the queen and graduation in July for the children transitioning to school.

The nursery team has worked incredibly hard to give the children a range of activities and learning opportunities across the year including taking part in World Book Day in March, visiting the Mars Exhibition in the Town, holding a Jubilee Tea Party for the queen and graduation in July for the children transitioning to school.

Summertime continues to go from strength to strength, with a consistent and dedicated staff team ably led by the Nursery Manager. Numbers are remaining strong, and the nursery remains popular. The staff have worked incredibly hard and have always put the safety and well-being of the children first. This has been a difficult time for all and the Committee is incredibly proud and thankful to the Nursery Team.

Financial activities and affairs

Income for the year totalled £335,698 (2021 £279,972) and expenditure totalled £320,546 (2021 £301,431). The overall result for the year was a surplus of £15,152 (2021 deficit of £21,459). At the end of the financial year net asset totalled £148,720 (2021 £133,569).

Reserves policy

The trustees' aim to maintain a sufficient level of reserves to enable it to carry out its charitable objectives for the foreseeable future.

The trustees are committed to ensure the charity generates sufficient funds to meet its charitable objectives.

As at 31 August 2022 funds carried forward were £148,720.

Approved by the trustees on *14 Dec 22* and signed on its behalf by:



Steven Noble
Treasurer

SUMMERTIME NURSERY & PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

I report on the accounts of the Charity for the year ended 31 August 2022 which are set out on pages 5 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



S J Hough FCA

Messrs Edwards & Keeping
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

20 January 2022

SUMMERTIME NURSERY & PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Income from:			
Donations and legacies		15	-
Investments	2	19	128
Fundraising		137	-
Charitable activities: Childcare provision and education	3	335,527	279,844
Total		<u>335,698</u>	<u>279,972</u>
Expenditure on:			
Charitable activities	4	320,546	301,431
Total		<u>320,546</u>	<u>301,431</u>
Net income/(expenditure) and net movement in funds		<u>15,152</u>	<u>(21,459)</u>
Reconciliation of funds			
Total funds brought forward		<u>133,568</u>	<u>155,028</u>
Total funds carried forward		<u><u>148,720</u></u>	<u><u>133,568</u></u>

SUMMERTIME NURSERY & PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Fixed assets			
Tangible fixed assets	6	7,244	9,917
		<u>7,244</u>	<u>9,917</u>
Current assets			
Debtors	7	1,329	1,398
Cash at bank and in hand	8	145,235	124,465
		<u>146,564</u>	<u>125,863</u>
Creditors: amounts falling due within one year	9	5,088	2,212
		<u>141,476</u>	<u>123,651</u>
Net current assets			
		<u>148,720</u>	<u>133,568</u>
Net assets			
		<u>148,720</u>	<u>133,568</u>
Funds of the charity			
Unrestricted income funds		148,720	133,568
		<u>148,720</u>	<u>133,568</u>

Approved by the trustees on 14 December 2022



and signed on their behalf by Steven Noble, Treasurer

SUMMERTIME NURSERY & PRE-SCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(a) Accounting convention

Summertime Nursery & Pre-School is a Charitable Incorporated Organisation registered in England & Wales.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Incoming resources

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

(c) Resources expended

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All expenses including support and governance costs are allocated or apportioned to the applicable expenditure headings.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost less residual value of each asset over its expected useful life on 25% per annum straight line basis.

(e) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Trust. Unrestricted funds include designated funds which represent monies set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SUMMERTIME NURSERY & PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

2 Investment income and interest

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest - Barclays current account	-	-
Interest - Barclays saver account	19	128
	<u>19</u>	<u>128</u>

3 Childcare provision and education

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fees and vouchers	240,717	177,333
Government funding	93,052	91,348
Merchandise and outings	-	114
Deposits for spaces	600	1,750
Photo commission	42	-
CJRS grant scheme	-	3,799
Funding for GLF bonus	-	5,500
Appenticeship training incentive	1,000	-
Covid SSP funding	116	-
	<u>335,527</u>	<u>279,844</u>

SUMMERTIME NURSERY & PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

4 Expenditure on charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Wages and salaries	241,289	233,160
Employer's National Insurance	11,200	10,900
Employer's Pension Contributions	4,083	4,165
Rent	120	120
Repairs to equipment and property	8,502	3,169
Cleaning	5,422	5,010
Food and refreshments	3,522	3,127
Outings	969	-
Books and equipment	14,284	13,931
Other staff costs	2,997	3,415
Training	4,949	1,716
Post, printing and stationery	3,160	3,111
Subscriptions and sundry	3,789	2,323
Donations	288	-
Telephone and internet	3,752	2,087
Software	1,964	2,187
Ofsted registration fee	220	220
Payroll services	-	786
Health & Safety compliance	178	875
Bank charges and Interest	138	118
Insurance	1,013	758
Deposits returned to parents	-	-
Depreciation	4,622	5,525
	<hr/>	<hr/>
	316,461	296,703
Governance		
Independent examination	480	480
Book keeping and accountancy	3,197	4,248
Legal fees	408	-
	<hr/>	<hr/>
	320,546	301,431
	<hr/> <hr/>	<hr/> <hr/>

5 Staff and Trustee information

No remuneration or expenses were paid to trustees during the year (2021 - nil).

The average number of employees in the year (head count) was 16 (2021 16).

There were no employees who received total employee benefits of more than £60,000.

SUMMERTIME NURSERY & PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

6 Tangible fixed assets

	Fixtures and Equipment
	£
At Cost	
At 1 September 2021	38,176
Additions	1,949
Disposals	-
	<hr/>
At 31 August 2022	40,125
	<hr/>
Depreciation	
At 1 September 2021	28,259
Disposals	-
Charge for the year	4,622
	<hr/>
At 31 August 2022	32,881
	<hr/> <hr/>
Net book value	
At 31 August 2022	7,244
	<hr/> <hr/>
At 1 September 2021	9,917
	<hr/> <hr/>

7 Debtors

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Trade Debtors	1	-
Other debtors	1,328	1,398
	<hr/>	<hr/>
	1,329	1,398
	<hr/> <hr/>	<hr/> <hr/>

8 Cash at bank and in hand

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Barclays current account	40,103	14,325
Barclays saver account	105,131	110,120
Petty Cash	1	20
	<hr/>	<hr/>
	145,235	124,465
	<hr/> <hr/>	<hr/> <hr/>

SUMMERTIME NURSERY & PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

9 Creditors: amounts falling due within one year

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Trade Creditors	3,583	342
Trade Debtors credit balance	-	154
Accruals	1,505	1,716
	<u>5,088</u>	<u>2,212</u>

10 Related party transactions

There are no related party transactions that require disclosure.

SUMMERTIME NURSERY & PRE-SCHOOL

England & Wales - Charity number 1159532

Accounts

**SUMMERTIME NURSERY AND PRE-SCHOOL
REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

Registered Charity No 1159532

E d w a r d s & K e e p i n g

Chartered Accountants

SUMMERTIME NURSERY AND PRE-SCHOOL

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SUMMERTIME NURSERY AND PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2021

Charity Number 1159532

Business address The Thomas Hardy School
Queens Avenue
Dorchester
Dorset
DT1 2TE

Officers

Chairperson Mrs V Smyth (appointed 22 March 2020)

Treasurer Mr S Noble (appointed 18 August 2020)

Secretary Ms A Jones (resigned 19 December 2020)

Other Trustees

Mrs V Solanki
Mrs Z Whitefield (appointed 18 August 2020, resigned 13 May 2021)
Mrs N Green (appointed 22 March 2021)
Mrs G Hurlstone (appointed 22 March 2021)
Mrs J Stoker (appointed 18 February 2021)

Professional advisors

Bankers Barclays Bank PLC
10 South Street
Dorchester
DT1 1BT

Independent examiner S J Hough FCA
Edwards & Keeping
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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 .

Organisation

The management of the charity and its assets is vested in the elected committee.

Structure, governance and management

Summertime Nursery and Pre-school registered as a Charitable Incorporated Organisation on 8 December 2014 (No. 1159532) and is governed by the constitution of the Pre-school Learning Alliance, which was prepared in December 2014. It is managed by an elected committee of parents.

Objectives and activities of the association

The objects of the association for the public benefit are to:-

- (a) advance the education of children below compulsory school age
- (b) in the interests of social welfare of the children, to provide and promote educational and recreational activities to assist with their spiritual and mental development, self reliance and individual responsibility so that they can grow as individuals and members.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the charity and in planning future activities.

Chairpersons statement (including details of achievements and performance)

Summertime's aim is to provide the highest quality care for the children of the local community. We work hard to achieve this aim through continuous development of our excellent staff team, the commitment of our trustees to improve the management of the charity and by nurturing our relationships with parents and carers. The trustees place great emphasis on funded training for staff and resources for children. As ever, there have been changes among the Board with Ms Jo Stoker joining as Link Trustee/Governor with Thomas Hardye School and Mrs Gemma Hurlstone. Two further Trustees have joined after this accounting period and the Chair will change on 31/12/2021 to Mrs Gemma Hurlstone as Ms Vicky Smyth steps down as Chair and from the Board.

The 2020/21 year contained similar challenges to 2019/20 as result of the ongoing COVID-19 pandemic. There were further lockdowns in November 2020 and January-March 2021. More children attended the nursery during these lockdowns than the first one as the definition of key workers was extended and schools remained open. The nursery was able to access furlough funding, some staff were part furloughed to account for the reduction in staffing needed due to lower numbers of children. The Nursery Manager organised staffing to be as flexible as possible to take account of staff with childcare requirements; health conditions and financial needs. It was requested that the wages of the furloughed staff were topped up to their usual pay and this was supported by the Trustees. Despite the uncertainty and frequent rule changes, staff attendance and commitment remained high. The Trustees will be ever grateful to the staff for their dedication and professionalism during such a difficult and anxious time for all.

SUMMERTIME NURSERY AND PRE-SCHOOL TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2021

Chairpersons statement (including details of achievements and performance) cont.

As a result of careful financial management, no redundancies were made during this period. There were some issues among staff that were resolved using HR procedures and support. The staff team remained relatively stable during this accounting period though some staff changes have taken place subsequently. Three members of staff left in September including an apprentice and another is on maternity leave. Exit interviews were conducted and further engagement with the entire staff team has since taken place including a review of wages. Recruiting and retaining high quality staff is becoming a greater issue for the nursery as is the still unresolved service level agreement/lease issue with the school upon whose site the nursery is based.

Communication with parents has continued regularly throughout the year via newsletters and emails as well as face to face conversations where possible. A fantastic outdoor, socially distanced leavers party took place in the summer for those transitioning to School and settling in sessions have been offered to children joining the nursery. Parents have gradually been allowed greater access to the nursery. This access has been managed according within COVID-19 guidelines and risk assessments regularly undertaken by the team. Once again, the children have remained settled, happy and seemingly enjoyed the continuity of care from the team. It has been noted that there are increased demands upon the staff team, for children that are experiencing speech and language difficulties and other developmental delays that may be as a result of lockdowns and reduced socialisation. The manager is reviewing this, looking at training for the staff team and reviewing record keeping and other processes.

There was a concern raised to Ofsted respecting the nursery. This was fully investigated by two members of the Board of Trustees, having taken advice from several professional advisers and their findings were shared with the full Board and the staff team. It was concluded that more detailed records of conversations with staff where best practice is discussed will be kept in the future, but that no other actions are required. The level of care and education provided to the children is excellent and a new Early Years Foundation Stage curriculum has been designed and implemented by the Manager as a result of government change. The focus for this year will be embedding the new curriculum, offering exciting CPD opportunities to staff and empowering staff to take ownership of the continuing development of the new EYFS in their areas.

A programme of improvement works inside the nursery have taken place this year; with the repainting of the communal areas and office. This has brightened up much of the nursery and improved the entranceway which is the main focus point for drop off and collection during COVID-19. A new sandpit structure was also purchased and installed, improving the facilities for the children. Issues with the lean-to improvements have been resolved by the second contractor. Further improvements such as colourful painted floor murals on the walkway into the nursery were designed but no further works will be undertaken until the nursery know the terms of their lease with the school.

The nursery remains a popular choice for local parents. The nursery is well led by a dedicated Manager and wider management team; there is a good structure in place for the delegation of duties to the Office Manager, Deputy Manager and Room Leaders. The staff worked incredibly hard throughout another year of challenging conditions and the Board are very proud of all the nursery has achieved. The welfare and education of the children has been at the forefront throughout and the Board are very grateful to all the staff.

The Chair was changed on 31st December 2021

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Financial activities and affairs

Income for the year totalled £279,972 (2020 £291,356) and expenditure totalled £301,431 (2020 £259,939). The overall result for the year was a deficit of £21,459 (2020 surplus of £31,417). At the end of the financial year net asset totalled £133,568 (2020 £155,028).


Reserves policy

The trustees' aim to maintain a sufficient level of reserves to enable it to carry out its charitable objectives for the foreseeable future.

The trustees are committed to ensure the charity generates sufficient funds to meet its charitable objectives.

As at 31 August 2021 funds carried forward were £133,568.

Approved by the trustees on 23/05/2022 and signed on its behalf by:

Name: STEVEN NOBLE
Position: 
TREASURER

**SUMMERTIME NURSERY AND PRE-SCHOOL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

I report on the accounts of the Charity for the year ended 31 August 2021 which are set out on pages 6 to 12.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



S J Hough FCA

Date 27 May 2022

Messrs Edwards & Keeping
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

SUMMERTIME NURSERY AND PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021


		Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income from:			
Donations and legacies		-	-
Investments	2	128	267
Charitable activities:			
Childcare provision and education	3	279,844	291,089
Total		<u>279,972</u>	<u>291,356</u>
Expenditure on:			
Charitable activities	4	301,431	259,939
Total		<u>301,431</u>	<u>259,939</u>
Net (expenditure)/income and net movement in funds		<u>(21,459)</u>	<u>31,417</u>
Reconciliation of funds			
Total funds brought forward		155,028	123,611
Total funds carried forward		<u><u>133,568</u></u>	<u><u>155,028</u></u>

SUMMERTIME NURSERY AND PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Fixed assets			
Tangible fixed assets	6	9,917	5,809
		<hr/>	<hr/>
		9,917	5,809
		<hr/>	<hr/>
Current assets			
Debtors	7	1,398	1,320
Cash at bank and in hand	8	124,465	150,447
		<hr/>	<hr/>
		125,863	151,767
		<hr/>	<hr/>
Creditors: amounts falling due within one year	9	2,212	2,548
		<hr/>	<hr/>
Net current assets		123,651	149,219
		<hr/>	<hr/>
Net assets		133,568	155,028
		<hr/> <hr/>	<hr/> <hr/>
Funds of the charity			
Unrestricted income funds		133,568	155,028
		<hr/>	<hr/>
		133,568	155,028
		<hr/> <hr/>	<hr/> <hr/>

Approved by the trustees on 23/05/2022

and signed on their behalf by STEVEN NOBLE


SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(a) Accounting convention

Summertime Nursery and Pre-School is a Charitable Incorporated Organisation registered in England & Wales.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Incoming resources

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

(c) Resources expended

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All expenses including support and governance costs are allocated or apportioned to the applicable expenditure headings.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost less residual value of each asset over its expected useful life on 25% per annum straight line basis.

(e) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Trust. Unrestricted funds include designated funds which represent monies set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

2 Investment income and interest

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest - Barclays current account	-	-
Interest - Barclays saver account	128	267
	<u>128</u>	<u>267</u>

3 Childcare provision and education

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fees and vouchers	177,333	147,856
Government funding	91,348	134,463
Merchandise and outings	114	1,342
Deposits for spaces	1,750	950
Photo commission	-	126
CJRS grant scheme	3,799	3,392
Funding for GLF bonus	5,500	2,750
Waitrose funding	-	210
	<u>279,844</u>	<u>291,089</u>

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 AUGUST 2021

4 Expenditure on charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Wages and salaries	233,160	198,174
Employer's National Insurance	10,900	7,527
Employer's Pension Contributions	4,165	7,909
Rent	120	-
Repairs to equipment and property	3,169	10,407
Cleaning	5,010	2,868
Food and refreshments	3,127	3,053
Outings	-	451
Books and equipment	13,931	9,438
Other staff costs	3,415	1,209
Training	1,716	2,132
Post, printing and stationery	3,111	2,501
Subscriptions and sundry	2,323	1,458
Telephone	2,087	1,846
Software	2,187	897
Ofsted registration fee	220	220
Payroll services	786	730
Health & Safety compliance	875	-
Bank charges and Interest	118	153
Insurance	758	737
Deposits returned to parents	-	50
Depreciation	5,525	3,329
	<hr/>	<hr/>
	296,703	255,089
Governance		
Independent examination	480	300
Book keeping and accountancy	4,248	4,550
	<hr/>	<hr/>
	301,431	259,939
	<hr/> <hr/>	<hr/> <hr/>

5 Staff and Trustee information

No remuneration or expenses were paid to trustees during the year (2020 - nil).

The average number of employees in the year (head count) was 16.

There were no employees who received total employee benefits of more than £60,000.

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

6 Tangible fixed assets

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
At Cost		
At 1 September 2020	28,543	24,674
Additions	9,633	3,869
Disposals	-	-
	<hr/>	<hr/>
At 31 August 2021	38,176	28,543
	<hr/>	<hr/>
Depreciation		
At 1 September 2020	22,734	19,405
Disposals	-	-
Charge for the year	5,525	3,329
	<hr/>	<hr/>
At 31 August 2021	28,259	22,734
	<hr/> <hr/>	<hr/> <hr/>
Net book value		
At 31 August 2021	9,917	5,809
	<hr/> <hr/>	<hr/> <hr/>
At 1 September 2020	5,809	24,674
	<hr/> <hr/>	<hr/> <hr/>

7 Debtors

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Trade Debtors		-
Other debtors	1,398	1,320
Taxes and social security	-	-
	<hr/>	<hr/>
	1,398	1,320
	<hr/> <hr/>	<hr/> <hr/>

8 Cash at bank and in hand

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Barclays current account	14,325	50,189
Barclays saver account	110,120	100,249
Petty Cash	20	9
	<hr/>	<hr/>
	124,465	150,447
	<hr/> <hr/>	<hr/> <hr/>

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

9 Creditors: amounts falling due within one year

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Trade Creditors	342	96
Trade Debtors credit balance	154	2,002
Accruals	1,716	450
	<u>2,212</u>	<u>2,548</u>

SUMMERTIME NURSERY & PRE-SCHOOL

England & Wales - Charity number 1159532

Accounts

SUMMERTIME NURSERY AND PRE-SCHOOL
TRUSTEE'S REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

Registered Charity No 1159532

SUMMERTIME NURSERY AND PRE-SCHOOL

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SUMMERTIME NURSERY AND PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number 1159532

Business address The Thomas Hardye School
Queens Avenue
Dorchester
Dorset
DT1 2TE

Officers

Chairperson S Scott (resigned 19 December 2020)
Mrs V Smyth (appointed 22 March 2020)

Treasurer Mr K Plummer (resigned 30 April 2020)
Mr S Noble (appointed 18 August 2020)

Secretary Ms A Jones (resigned 19 December 2020)

Trustees

Mrs V Solanki
Mrs E Farmiloe (resigned 27 August 2020)
Mrs N Coakley (resigned 31 July 2020)
Mr K Plummer (resigned 30 April 2020)
Mrs K Holdcroft (resigned 2 May 2020)
Mrs L Cole (resigned 21 February 2020)
Mr R Cole (resigned 21 February 2020)
Mrs Z Whitefield (appointed 18 August 2020, resigned 13 May 2021)
Mrs N Green (appointed 22 March 2021)
Dr G Hurlstone (appointed 22 March 2021)
Mrs J Stoker (appointed 18 February 2021)
Mrs N Laga (appointed 22 March 2021)

Professional advisors

Bankers Barclays Bank PLC
10 South Street
Dorchester
DT1 1BT

Independent examiner

E M Northover FCCA CTA ATT
Ward Bosence
443 Ashley Road
Parkstone
Poole
BH14 0AX

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report and the accounts for the year ended 31 August 2020. The accounts have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's governing documents, applicable law and the Statement of Recommended Practice "Accounting and Reporting by Charities" 2015.

Organisation

The management of the charity and its assets is vested in the elected committee.

Structure, governance and management

Summertime Nursery and Pre-school registered as a Charitable Incorporated Organisation on 8 December 2014 (No 1159532) and is governed by the constitution of Pre-school Learning Alliance, which was prepared in December 2014. It is managed by an elected committee of parents.

Objectives and activities of the association

The objects of the association for the public benefit are to:-

- (a) advance the education of children below compulsory school age
- (b) in the interests of the social welfare of the children, to provide and promote educational and recreational activities to assist with their spiritual and mental development, self reliance and individual responsibility so that they can grow as individuals and members.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities.

Achievements and performance

Income generated in the year was more than the expenses which resulted in a net inflow of funds for the period therefore the charity's funds at the end of the period compared to the start of the period have increased.

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Chairpersons statement

Summertime's aim is to provide the highest quality of childcare for the local, school and extended community, in Dorchester. We work hard to achieve this aim through continuous development of our excellent staff team, the commitment of our trustees to improve the management of the charity, and by nurturing our relationship with parents and carers. The trustees place great emphasis on funded training for staff and resources for children. As ever, there have been changes among the Board with Trustees stepping down and new Members joining. V Smyth and S Noble joined in August 20.

This year has been challenging due to the COVID pandemic beginning in March 2020. Nurseries were allowed to remain open for Key Worker children only, however, it became apparent after a few days that the number of children attending made the Nursery financially unviable to remain open. Initially, there were concerns over a lack of access to full furlough and the threat of reduced government funding. Parents were consulted and kept informed by the management team throughout the closure and subsequent re-opening of the nursery at the beginning of June 2020. During this time, the management team took the difficult decision to make one redundancy in May 2020.

Despite the reopening of the nursery as per government guidance, numbers remained lower than usual as some parents chose to keep their children at home. The nursery was able to access normal funding and full furlough which provided greater flexibility. Nursery funding only provides part of the income and fewer children has meant that careful financial management has been required in order to limit the amount of reserves that have been used. There were additional costs throughout the year associated with the need to purchase PPE, sanitiser and other safety equipment such as acrylic barriers between desks. Staff attendance has remained high and there have been only a few incidences of staff needing to self-isolate with only one staff member testing positive throughout. They were not in contact with the children and there have been no cases among the children or need to shut the nursery. The Committee are exceptionally grateful to all the staff for their hard work throughout these difficult times.

As is to be expected, there have been some staffing changes throughout the year. Kayleigh Hathaway went on maternity leave in February 20 and later chose not to return to work in September 20. Ms Nicole Chutter left in May 20. Ms Tammy O'Malley, Rebecca Harris and Chloe Higgins joined throughout the year. The management team were able to recruit two full time staff alongside a third part time staff member with the option to increase the hours to full time at a later date. Pupil increases in September have meant that this option has been now been taken up. Recruitment was successful in that the staff gained are well qualified and experienced, though this is the exception rather than the rule and recruitment in the sector remains difficult. Core experience among the team remains strong. Staffing throughout has been managed according to risk – for example, on the basis of a health and safety risk assessment for individual or family health concerns or childcare responsibilities.

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Chairpersons statement continued

The management team have communicated consistently with parents throughout the pandemic, providing reassurance and information whilst dealing with frequently changing guidelines and rules. Bubbles were implemented and children transitioning to school were unable to take part in the usual activities. The staff have tried to make things as normal as possible, with adapting events where possible, for example, holding an outdoor graduation ceremony and decorating safety visitors with stickers in order to make measures easier for the children to adapt to. Parents were unable to visit the nursery prior to arranging for their children to attend but settling in was managed. The children have remained happy and seem largely unaffected by the disruption.

The buildings have been updated during the year. The outdoor leanto has been adjusted to create more indoor space for the children. Three walls, security doors, windows, fire call points and smoke detectors have been added. Emergency lighting is still awaited. There were issues with the first contractor and remedial work was completed in the subsequent financial year.

Summertime continues to go from strength to strength, with a consistent and dedicated staff team ably led by the Nursery Manager. Numbers are continuing to recover and the nursery remains popular. The staff have worked incredibly hard and have put the safety and wellbeing of the children first at all times. This has been a difficult time for all and the Committee are incredibly proud and thankful to the Nursery Team.

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Financial activities and affairs

As a charitable organisation all funds are re-invested in the quality of care provided to the children, and this year we have continued in our re-investment in both the facilities and resources

Reserves policy

The nursery's reserves are maintained at a minimum level of three month's costs. The trustees are actively involved in budget setting and forecasting, and in the last financial year have established new processes and reporting mechanisms to provide greater clarity on reinvestment into the setting.

The trustees are committed to ensuring the charity generates sufficient funds to meet its charitable objectives.

Approved by the committee of the management on 21/07/2021



Chair of Trustees
V Smyth

SUMMERTIME NURSERY AND PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2020

I report on the accounts of the Charity for the year ended 31 August 2020 which are set out on pages 6 to 12.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners unqualified statement

In connection with my examination, no other matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - ♦ to keep accounting records in accordance with section 130 of the 2011 Act; and
 - ♦ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

E M Northover FCCA CTA ATT
Ward Bosence
443 Ashley Road
Parkstone
Poole
BH14 0AX

Date: 14th July 2021

SUMMERTIME NURSERY AND PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020


		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
	Notes						
Incoming resources							
Incoming resources from generated funds							
Voluntary income	2	-	-	-	-	-	-
Investment income	3	267	-	267	161	-	161
Incoming resources from charitable activities							
Childcare provision and education	4	291,089	-	291,089	276,758	-	276,758
Total incoming resources		291,356	-	291,356	276,919	-	276,919
Resources expended							
Charitable activities	5	255,089	-	255,089	246,008	-	246,008
Governance costs	6	4,850	-	4,850	4,670	-	4,670
Total resources expended		259,939	-	259,939	250,678	-	250,678
Net movement in funds		31,417	-	31,417	26,241	-	26,241
Reconciliation of funds							
Total funds brought forward		123,611	-	123,611	97,370	-	97,370
Total funds carried forward		155,028	-	155,028	123,611	-	123,611

SUMMERTIME NURSERY AND PRE-SCHOOL
BALANCE SHEET
AS AT 31 AUGUST 2020

	Notes	Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
Fixed assets			
Tangible fixed assets	8	5,809	5,269
		<u>5,809</u>	<u>5,269</u>
Current assets			
Debtors	9	1,320	1,557
Cash at bank and in hand	10	150,447	117,835
		<u>151,767</u>	<u>119,392</u>
Creditors: amounts falling due within one year			
	11	2,548	1,050
		<u>149,219</u>	<u>118,342</u>
Net current assets			
		<u>155,028</u>	<u>123,611</u>
Net assets			
		<u><u>155,028</u></u>	<u><u>123,611</u></u>
Funds of the charity			
Unrestricted income funds	12	155,028	123,611
		<u>155,028</u>	<u>123,611</u>

Approved by the trustees on 21/07/2021

and signed on their behalf by ~~S. Scott (chairperson)~~

V. Smyth (Chairperson)


SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(a) Accounting convention

The financial statements are prepared under the historic cost convention and in accordance with the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015) and applicable accounting standards. The particular accounting policies adopted by the trustees are described below.

(b) Incoming resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

(c) Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Irrecoverable VAT is reported as part of the expenditure to which it relates.

(d) Charitable activities

Charitable activities include relevant expenditure for the provision of childcare and other costs supporting these activities.

(e) Governance costs

Governance costs include the preparation and examination of the statutory accounts.

(f) Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost less residual value of each asset over its expected useful life on 25% per annum straight line basis.

2 Voluntary income

	Unrestricted Funds 2020	Unrestricted Funds 2019
Sponsorship and donations	-	-
	-----	-----
	-	-
	=====	=====

SUMMERTIME NURSERY AND PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

3 Investment income and interest	Unrestricted Funds 2020	Unrestricted Funds 2019
Interest - Barclays current account	-	-
Interest - Barclays saver account	267	161
	267	161
	267	161

4 Childcare provision and education

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Fees and vouchers	147,856	-	147,856	165,186	-	165,186
Government funding	134,463	-	134,463	88,490	-	88,490
Merchandise and outings	1,342	-	1,342	19,045	-	19,045
Deposits for spaces	950	-	950	970	-	970
Photo commission	126	-	126	67	-	67
Funding for GLF bonus	2,750	-	2,750	3,000	-	3,000
CJRS grant income	3,392	-	3,392	-	-	-
Waitrose funding	210	-	210	-	-	-
	291,089	-	291,089	276,758	-	276,758
	291,089	-	291,089	276,758	-	276,758

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2020

5 Charitable activities	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Wages and salaries	198,174	-	198,174	192,328	-	192,328
Employer's NI	7,527	-	7,527	8,084	-	8,084
Pension contributions	7,909	-	7,909	5,905	-	5,905
Rent	-	-	-	-	-	-
Repairs to equipment and property	10,407	-	10,407	2,736	-	2,736
Committee approved development	-	-	-	5,247	-	5,247
Pupil premium	-	-	-	150	-	150
Fundraising	-	-	-	282	-	282
Cleaning	2,868	-	2,868	3,035	-	3,035
Food and refreshments	3,053	-	3,053	3,294	-	3,294
Outings	451	-	451	894	-	894
Books and equipment	9,438	-	9,438	7,606	-	7,606
Other staff costs	1,209	-	1,209	1,238	-	1,238
Training	2,132	-	2,132	2,084	-	2,084
Post, printing and stationery	2,501	-	2,501	2,200	-	2,200
Subscriptions	1,369	-	1,369	733	-	733
Telephone	1,846	-	1,846	2,377	-	2,377
Software	897	-	897	1,341	-	1,341
Advertising	-	-	-	-	-	-
Ofsted registration fee	220	-	220	220	-	220
Payroll bureau	730	-	730	730	-	730
Bank charges and interest	153	-	153	129	-	129
Sundry expenses	89	-	89	135	-	135
Insurance	737	-	737	756	-	756
Deposits returned to parents	50	-	50	-	-	-
Items for resale	-	-	-	-	-	-
Fixed asset loss on disposal	-	-	-	-	-	-
Depreciation	3,329	-	3,329	4,504	-	4,504
	<u>255,089</u>	<u>-</u>	<u>255,089</u>	<u>246,008</u>	<u>-</u>	<u>246,008</u>

6 Governance

	Unrestricted	Unrestricted
	Funds	Funds
	2020	2019
Independent examination	300	300
Bookkeeping and accountancy	4,550	4,370
	<u>4,850</u>	<u>4,670</u>

SUMMERTIME NURSERY AND PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

7 Trustee's remuneration

No remuneration or expenses were paid to trustees during the year.

8 Tangible fixed assets	Unrestricted Funds 2020	Unrestricted Funds 2019
At cost		
At 1 September 2019	24,674	21,639
Additions	3,869	3,035
Disposals	-	-
At 31 August 2020	<u>28,543</u>	<u>24,674</u>
Depreciation		
At 1 September 2019	19,405	14,901
Disposals	-	-
Charge for the year	3,329	4,504
At 31 August 2020	<u>22,734</u>	<u>19,405</u>
Net book value		
Net book value	<u>5,809</u>	<u>5,269</u>
At 31 August 2019	<u>5,269</u>	<u>6,738</u>

9 Debtors

	Unrestricted Funds 2020	Unrestricted Funds 2019
Trade debtors	-	1,217
Other debtors	1,320	340
	<u>1,320</u>	<u>1,557</u>

SUMMERTIME NURSERY AND PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

10 Cash at bank and in hand	Unrestricted Funds 2020	Unrestricted Funds 2019
Barclays current account	50,189	17,787
Barclays saver account	100,249	100,000
Petty Cash	9	48
	150,447	117,835

11 Creditors: amounts falling due within one year	Unrestricted Funds 2020	Unrestricted Funds 2019
Trade creditors	96	600
Trade debtors credit balance	2,002	-
PAYE creditor	-	-
Accruals	450	450
	2,548	1,050

12 Funds of the charity	At 1 September 2019	Gross incoming resources	Outgoing resources	At 31 August 2020
Unrestricted funds	123,611	291,356	(259,939)	155,028

