

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

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 2022

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<b>Charity Number</b>	1159532
<b>Business address</b>	The Thomas Hardy School Queens Avenue Dorchester Dorset DT1 2ET
<b>Officers</b>	
Chairperson	Mrs G Hurlstone (appointed 22 March 2021)
Treasurer and Secretary	Mr S Noble (appointed 18 August 2020)
<b>Other Trustees</b>	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)
<b>Professional advisors</b>	
<b>Bankers</b>	Barclays Bank PLC 10 South Street Dorchester DT1 1BT
<b>Independent examiner</b>	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**

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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

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### 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.

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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

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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.

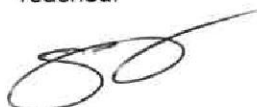
### **Independent examiner's statement**

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

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

# SUMMERTIME NURSERY & PRE-SCHOOL

## BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
<b>Fixed assets</b>			
Tangible fixed assets	6	7,244	9,917
		<u>7,244</u>	<u>9,917</u>
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	9	5,088	2,212
<b>Net current assets</b>		<u>141,476</u>	<u>123,651</u>
<b>Net assets</b>		<u>148,720</u>	<u>133,568</u>
<b>Funds of the charity</b>			
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

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### 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
Apprenticeship 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
	<u>316,461</u>	<u>296,703</u>
<b>Governance</b>		
Independent examination	480	480
Book keeping and accountancy	3,197	4,248
Legal fees	408	-
	<u>320,546</u>	<u>301,431</u>

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

### 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/>



## 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.