

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

CONTENTS

	Page
Legal and administrative information	1
Report of the trustees	2 - 3
Independent examiner's report to the trustees	4
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 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

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income from:			
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		508,992	431,555
Expenditure on:			
Charitable activities	5	400,294	376,043
Total		400,294	376,043
Net (expenditure)/income and net movement in funds		108,698	55,512
Reconciliation of funds			
Total funds brought forward		195,405	139,893
Total funds carried forward		304,103	195,405

SUMMERTIME NURSERY AND PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2025

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

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/> 395,730	<hr/> 373,628
Governance		
Independent examination	570	558
Bookkeeping and accountancy	1,856	1,857
Legal fees	2,138	-
	<hr/> 400,294	<hr/> 376,043

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/>
Net book value	
At 31 August 2025	12,167
	<hr/>
At 1 September 2024	8,568
	<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/>

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/>

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.