

**Charity Incorporated Organisation (CIO) Registered Number: 1191862**

# **ALL SAINTS NURSERY SCHOOL**

## **Receipts and Payments Accounts and Statement of Assets and Liabilities**

**For Financial Year Ending 31<sup>st</sup> August 2023**

# **All Saints Nursery School**

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**All Saints Nursery School**  
**Annual Report and Financial Statements**  
**For the Year Ended 31<sup>st</sup> August 2023**

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**Structure Governance and Management**

**Charity Incorporated Organisation Number:** 1191862

**Registered Office:** Shirley Hall  
Church Street  
Whitstable  
Kent  
CT5 1PG

**Trustees:** Harriet Blackmore  
Mia Davies  
Sarah Hadler  
Richard Nicholl  
Annabel Partridge  
Sallie Smith

**Bank:** Lloyds Bank PLC

**Independent Examiner:** Brenda Peers-Ross  
29 Drift Road  
Selsey  
West Sussex  
PO20 0PW

**All Saints Nursery School**  
**Annual Report and Financial Statements**  
**For the Year Ended 31<sup>st</sup> August 2023**

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**Trustees' Annual Report**

The trustees present their annual report and accounts of the CIO for financial year ending 31<sup>st</sup> August 2023.

**Principal Activity**

To enhance the development and education of children under statutory school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Providing high quality early years education to children aged 2 – 4 years.

**Structure Governance and Management**

All Saints Nursery School is registered with the Charity Commission as a Charity Incorporated Organisation (CIO).

**Risk Management**

The Trustees have a duty to identify and review the risk of the organisation it is exposed to and ensure appropriate controls are in place and monitored.

**Public Benefit**

The trustees consider the Charity Commission requirements regarding public benefits when planning its activities.

Present and approved by the board of trustees at a committee meeting held on xxxxxx and signed on their behalf.

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**Name**

Trustee

**All Saints Nursery School**  
**Annual Report and Financial Statements**  
**For the Year Ended 31<sup>st</sup> August 2023**

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**Accounting Policies**

The financial statements of the CIO, which is a public benefit entity under FRS102, have been prepared under the historical cost convention and appropriate accounting standards. The accounts of the CIO have been prepared on a Receipts and Payments basis.

**Incoming Resources**

All incoming resources are included in the accounts when received.

**Resources Expended**

All expenditure is included in the accounts when paid.

**Tangible Fixed Assets**

Depreciation is calculated to write down the cost of all fixed assets by instalments over aggregate all costs related to the expected useful lives.

Equipment 25% of cost on a reducing balance basis.

RECEIPTS AND PAYMENTS ACCOUNT

**1st Draft**

For the Period 31st August 2023

|                                    | Notes | Unrestricted<br>£ | Restricted<br>£ | CIO<br>2023<br>£ | Unrestricted<br>£ | Restricted<br>£ | Charity<br>2022<br>£ |
|------------------------------------|-------|-------------------|-----------------|------------------|-------------------|-----------------|----------------------|
| <b>Receipts</b>                    |       |                   |                 |                  |                   |                 |                      |
| Donations                          |       | 10                | -               | 10               | -                 | -               | -                    |
| Charitable activities              | 1     | 146,279           | -               | 146,279          | 145,086           | -               | 145,086              |
| Other income                       | 2     | 509               | -               | 509              | 6                 | -               | 6                    |
| <b>Total receipts for the Year</b> |       | <b>146,798</b>    | <b>-</b>        | <b>146,798</b>   | <b>145,092</b>    | <b>-</b>        | <b>145,092</b>       |
| <b>Payments</b>                    |       |                   |                 |                  |                   |                 |                      |
| Charitable activities              | 3     | 160,049           | -               | 160,049          | 142,139           | -               | 142,139              |
|                                    |       | -                 | -               | -                | -                 | -               | -                    |
| <b>Total Payments for the Year</b> |       | <b>160,049</b>    | <b>-</b>        | <b>160,049</b>   | <b>142,139</b>    | <b>-</b>        | <b>142,139</b>       |
| <b>Net Receipts/(Payments)</b>     |       | <b>(13,251)</b>   | <b>-</b>        | <b>(13,251)</b>  | <b>2,953</b>      | <b>-</b>        | <b>2,953</b>         |
| Total funds brought forward        |       | 160,968           | -               | 160,968          | 158,015           | -               | 158,015              |
| <b>Total funds carried forward</b> |       | <b>147,717</b>    | <b>-</b>        | <b>147,717</b>   | <b>160,968</b>    | <b>-</b>        | <b>160,968</b>       |

STATEMENT OF ASSETS AND LIABILITIES

**1st Draft**

For the Period 31st August 2023

| As At 31st August 2023                  |          |                |            |                |                |            |                |
|-----------------------------------------|----------|----------------|------------|----------------|----------------|------------|----------------|
|                                         |          | Unrestricted   | Restricted | CIO            | Unrestricted   | Restricted | Charity        |
|                                         |          | £              | £          | 2023           | £              | £          | 2022           |
|                                         | Notes    |                |            | £              |                |            | £              |
| <b>Assets:</b>                          |          |                |            |                |                |            |                |
| <b>Fixed Assets</b>                     | <b>5</b> | 1,197          | -          | 1,197          | 1,596          |            | 1,596          |
| <b>Current Assets</b>                   |          |                |            |                |                |            |                |
| Cash at bank and in hand                | 4        | 146,220        | -          | 146,220        | 159,072        | -          | 159,072        |
| Stock                                   |          | 300            | -          | 300            | 300            | -          | 300            |
| Debtors                                 |          | -              | -          | -              | -              | -          | -              |
|                                         |          | <b>146,520</b> | <b>-</b>   | <b>146,520</b> | <b>159,372</b> | <b>-</b>   | <b>159,372</b> |
| <b>Liabilities</b>                      |          |                |            |                |                |            |                |
| Creditors: other                        |          | -              | -          | -              | -              | -          | -              |
| Creditors: accrual IE                   |          | -              | -          | -              | -              | -          | -              |
|                                         |          | <b>-</b>       | <b>-</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>   | <b>-</b>       |
| <b>Net Current Assets</b>               |          | <b>146,520</b> | <b>-</b>   | <b>146,520</b> | <b>159,372</b> | <b>-</b>   | <b>159,372</b> |
| <b>Net Assets</b>                       |          | <b>147,717</b> | <b>-</b>   | <b>147,717</b> | <b>160,968</b> | <b>-</b>   | <b>160,968</b> |
| <b>Reconciliation of Funds</b>          |          |                |            |                |                |            |                |
| <b>Unrestricted/Designated Reserves</b> |          |                |            |                |                |            |                |
| General reserve                         | 6        | 147,717        | -          | 147,717        | 160,968        | -          | 160,968        |
|                                         |          | -              | -          | -              | -              | -          | -              |
| Debtors, Creditors                      |          | -              | -          | -              | -              | -          | -              |
|                                         |          | <b>147,717</b> | <b>-</b>   | <b>147,717</b> | <b>160,968</b> | <b>-</b>   | <b>160,968</b> |

Presented and approved by the Trustees at a committee meeting held on 15th October 2024,  
and signed on their behalf.

XXXXXXX

Trustee

For the Period 31st August 2023

|                              | Unrestricted<br>£ | Restricted<br>£ | CIO<br>2023<br>£ | Unrestricted<br>£ | Restricted<br>£ | Charity<br>2022<br>£ |
|------------------------------|-------------------|-----------------|------------------|-------------------|-----------------|----------------------|
| <b>Note 1</b>                |                   |                 |                  |                   |                 |                      |
| <b>Charitable Activities</b> |                   |                 |                  |                   |                 |                      |
| Fees                         | 139,621           | -               | 139,621          | 140,119           | -               | 140,119              |
| Activities                   | 6,658             | -               | 6,658            | 4,967             | -               | 4,967                |
|                              | <b>146,279</b>    | <b>-</b>        | <b>146,279</b>   | <b>145,086</b>    | <b>-</b>        | <b>145,086</b>       |

**Note 2**

**Other income**

|                        |            |          |            |          |          |          |
|------------------------|------------|----------|------------|----------|----------|----------|
| Equipment , other, etc | 249        | -        | 249        | -        | -        | -        |
| Interest               | 260        | -        | 260        | 6        | -        | 6        |
|                        | <b>509</b> | <b>-</b> | <b>509</b> | <b>6</b> | <b>-</b> | <b>6</b> |

**Note 3 Charitable Activities**

**Payments :**

|                                    |                |          |                |                |          |                |
|------------------------------------|----------------|----------|----------------|----------------|----------|----------------|
| Salaries                           | 122,338        | -        | 122,338        | 107,989        | -        | 107,989        |
| Pension costs                      | -              | -        | -              | 3,833          | -        | 3,833          |
| Staff training                     | 1,504          | -        | 1,504          | -              | -        | -              |
| Comumables and other expenses      | 2,014          | -        | 2,014          | 6,463          | -        | 6,463          |
| Rent                               | 5,160          | -        | 5,160          | 6,799          | -        | 6,799          |
| Utilities                          | 1,876          | -        | 1,876          | 1,049          | -        | 1,049          |
| Insurance                          | 1,376          | -        | 1,376          | 1,331          | -        | 1,331          |
| Property repairs and maintenance   | 1,464          | -        | 1,464          | -              | -        | -              |
| Telephones and broadband           | 1,036          | -        | 1,036          | 916            | -        | 916            |
| Equipment including play equipment | 13,607         | -        | 13,607         | 7,228          | -        | 7,228          |
| Administration , office costs      | 1,424          | -        | 1,424          | 5,040          | -        | 5,040          |
| Registration, membership etc.      | 2,641          | -        | 2,641          | -              | -        | -              |
| Website                            | 360            | -        | 360            | -              | -        | -              |
| Marketing, publicity               | -              | -        | -              | 300            | -        | 300            |
| Bank charges                       | 230            | -        | 230            | 179            | -        | 179            |
| Professional fees                  | 705            | -        | 705            | 480            | -        | 480            |
| Activities                         | 3,915          | -        | 3,915          | -              | -        | -              |
| Depreciation                       | 399            | -        | 399            | 532            | -        | 532            |
|                                    | <b>160,049</b> | <b>-</b> | <b>160,049</b> | <b>142,139</b> | <b>-</b> | <b>142,139</b> |

**Note 4**

**Cash at Bank**

|                            |                |          |                |                |          |                |
|----------------------------|----------------|----------|----------------|----------------|----------|----------------|
| Lloyds current account     | 89,939         | -        | 89,939         | 103,588        | -        | 103,588        |
| Lloyds fundraising account | 2,853          | -        | 2,853          | 2,316          | -        | 2,316          |
| 0                          | 53,428         | -        | 53,428         | 53,168         | -        | 53,168         |
|                            | <b>146,220</b> | <b>-</b> | <b>146,220</b> | <b>159,072</b> | <b>-</b> | <b>159,072</b> |

# ALL SAINTS NURSERY SCHOOL

## NOTES TO THE ACCOUNTS

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### For the Period 31st August 2023

#### Note 5

##### Fixed Assets

|                     | 2023          | 2022          |
|---------------------|---------------|---------------|
| Equipment           |               |               |
| Cost                | <u>26,866</u> | <u>26,866</u> |
| Balance at 31.08.23 | <u>26,866</u> | <u>26,866</u> |

##### Depreciation

|                       |               |               |
|-----------------------|---------------|---------------|
| At 1st September 2022 | 25,270        | 24,738        |
| Charge in year        | <u>399</u>    | <u>532</u>    |
|                       | <u>25,669</u> | <u>25,270</u> |

|                                    |              |              |
|------------------------------------|--------------|--------------|
| Net book value at 31st August 2023 | <u>1,197</u> | <u>1,596</u> |
|------------------------------------|--------------|--------------|

#### Note 6

##### Unrestricted / Designated reserves

|                 | 01.07.22<br>Opening<br>Balance | Incoming<br>Resources | Resources<br>Expended | Transfer<br>Between<br>Funds | 31.08.23<br>Closing<br>Balance |
|-----------------|--------------------------------|-----------------------|-----------------------|------------------------------|--------------------------------|
|                 | £                              | £                     | £                     | £                            | £                              |
| General Reserve | 160,968                        | 146,798               | (160,049)             | -                            | 147,717                        |
|                 | <u>160,968</u>                 | <u>146,798</u>        | <u>(160,049)</u>      | <u>-</u>                     | <u>147,717</u>                 |

#### Note 7

##### Ultimate Controlling Party

The charity is under the direct control of it's board of Trustees, the names of whom are shown at the beginning of the Trustee's Report.

## ALL SAINTS NURSERY SCHOOL

### PRINCIPAL ACCOUNTING POLICIES

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#### FOR THE YEAR ENDED 31st December 2023

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##### Accounting Policies

The financial statements have been prepared under the historical cost convention. The Charity is a small entity and produces its accounts in a Receipts and Payment and Statement of Assets and Liabilities format.

##### Format

The Charity has taken advantage of the provisions of the Charities Act and presented an income and expenditure account in the form of a Receipts and Payments, and Statement of Assets and Liabilities basis for small entities .

##### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

**Designated funds** comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated funds is set out in the notes to the financial statements.

**Restricted funds** are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes.

##### Incoming resources

All incoming resources are included in the Receipts and Payments account when received by the charity. Grants are brought into account on a when received.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

##### Resources expended

All expenditure is accounted for on an payable basis and has been classified under headings that aggregate all costs related to the category. Expenditure is stated inclusive of value added tax.

##### Tangible fixed assets and depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets by instalments over the expected useful lives. The period generally applicable are:

|                           |        |                      |
|---------------------------|--------|----------------------|
| Building                  | 2%     | straight line method |
| Computer and IT equipment | 3 year | straight line method |

##### Intangible income

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the

financial statements since it is not considered practicable to quantify such income.

#### Reserves

The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets. Not all grants/course income are received at the beginning of the financial others are received in arrears.

#### Risk

The trustees do not believe the Charity is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts.





**Charity Incorporated Organisation (CIO) Registered Number: 1191862**

# **ALL SAINTS NURSERY SCHOOL**

## **Receipts and Payments Accounts and Statement of Assets and Liabilities**

**For Financial Year Ending 31<sup>st</sup> August 2023**

# **All Saints Nursery School**

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**Structure Governance and Management**

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**Bank:** Lloyds Bank PLC

**Independent Examiner:** Brenda Peers-Ross  
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Present and approved by the board of trustees at a committee meeting held on xxxxxx and signed on their behalf.

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**Name**

Trustee

**All Saints Nursery School**  
**Annual Report and Financial Statements**  
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