

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 31st August 2024

All Saints Nursery School

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Annual Report and Financial Statements
For the Year Ended 31st August 2024

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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

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Trustees' Annual Report

The trustees present their annual report and accounts of the CIO for financial year ending 31st August 2024.

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).

Achievements and Performance

During this academic year we also had 5 SEN children with most needing 1-2-1 care which meant we had to hire another member of staff. Any staff sickness needed to be covered due ratio and 1-2-1 care meaning our staff costs were even higher. We were also met with the governments changes to what we could charge for – meaning we could no longer charge a lunchtime fee.

Since the 2-year-old funding was introduced, we extended our hours for the younger children meaning we now have many more 2.5year olds needing much more personal care, stretching our staff to maximum capability in every session.

Fundraising

Income: £7,805.26

Expenditure: £5,006.67

Crating a surplus of £2,798.59

Spring Fest was our most successful fundraising event raising **£1,153**.

Sponsored Scoot was our most effective fundraising event raising **£511.96** with no outgoings.

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Financial Review

Staffing costs alone were **£145,563** this is without the £1,635 we spent to ensure all relevant training is up to date.

Unfortunately, with the ever-increasing National Minimum Wage and very little increase in funding received from the Government for funded children, this is an inevitable outcome and one that we can do very little to change.

Funding rates have barely risen since they were introduced years ago, and yet national minimum wage is increased every year. 2024 the increase was by 9.8%.

Income for the year amounted to £156,822 expenditure £177,494 leaving a deficit of £20,672 (2023 deficit £13,251).

We are still waiting for our HMRC refund which will help balance the books this year, we are due £10,000 which will make our deficit very similar to the previous year- however, our income and expenditure is unlikely to change very much and fear this deficit will only increase each year.

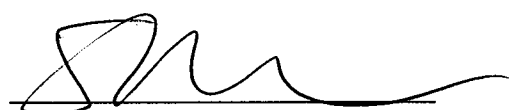
Risk Management

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 20th July 2025 and signed on their behalf.



Sarah Hadler

Trustee

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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.

Brenda Peers-Ross
29 Drift Road
Selsey
Chichester
West Sussex
PO20 0PW

**Independent Examiner's Report to the Trustees of:
ALL SAINTS NURSERY SCHOOL
Registered Charity Incorporated Organisation (CIO) Number: 1191862**

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I report on the accounts of the CIO for the year ended 31st August 2024, which are set out on the attached Receipts and Payments Account and Statement of Assets and Liabilities on pages 6 to 9.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to an audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145(1) of the Act:
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 those records. It also includes consideration of any unusual items or disclosures of 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 Examiner's statement

In connection with my examination, no 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 the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.have 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.

Brenda Peers-Ross

Brenda Peers-Ross FMAAT, ACIE
3rd October 2025

RECEIPTS AND PAYMENTS ACCOUNT

For the Period 31st August 2024

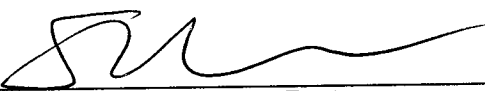
	Notes	Unrestricted £	Restricted £	CIO 2024 £	Unrestricted £	Restricted £	Charity 2023 £
Receipts							
Donations		70	-	70	10	-	10
Charitable activities	1	153,968	-	153,968	146,279	-	146,279
Other income	2	2,784	-	2,784	509	-	509
Total receipts for the Year		156,822	-	156,822	146,798	-	146,798
Payments							
Charitable activities	3	177,494	-	177,494	160,049	-	160,049
Total Payments for the Year		177,494	-	177,494	160,049	-	160,049
Net Receipts/(Payments)		(20,672)	-	(20,672)	(13,251)	-	(13,251)
Total funds brought forward		147,717	-	147,717	160,968	-	160,968
Total funds carried forward		127,045	-	127,045	147,717	-	147,717

STATEMENT OF ASSETS AND LIABILITIES

For the Period 31st August 2024

As At 31st August 2024				CIO			Charity
	Notes	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Assets:							
Fixed Assets	5	898	-	898	1,197	-	1,197
Current Assets							
Cash at bank and in hand	4	126,147	-	126,147	146,220	-	146,220
Stock		-	-	-	300	-	300
Debtors		-	-	-	-	-	-
		126,147	-	126,147	146,520	-	146,520
Liabilities							
Creditors: other		-	-	-	-	-	-
Creditors: accrual IE		(600)	-	(600)	(525)	-	(525)
		(600)	-	(600)	(525)	-	(525)
Net Current Assets		125,547	-	125,547	145,995	-	145,995
Net Assets		126,445	-	126,445	147,192	-	147,192
Reconciliation of Funds							
Unrestricted/Designated Reserves							
General reserve	6	127,045	-	127,045	147,717	-	147,717
		-	-	-	-	-	-
Debtors, Creditors		(600)	-	(600)	(525)	-	(525)
		126,445	-	126,445	147,192	-	147,192

Presented and approved by the Trustees at a committee meeting held on 20th July 2025
and signed on their behalf.



Sarah Hadler Trustee

For the Period 31st August 2024

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Note 1						
Charitable Activities						
Fees	147,782	-	147,782	139,621	-	139,621
Activities	6,186	-	6,186	6,658	-	6,658
	153,968	-	153,968	146,279	-	146,279

Note 2						
Other income						
Equipment , other, etc	2,107	-	2,107	249	-	249
Interest	677	-	677	260	-	260
	2,784	-	2,784	509	-	509

Note 3 Charitable Activities

Payments :

Salaries	143,469	-	143,469	122,338	-	122,338
Pension costs	2,094	-	2,094	-	-	-
Staff training	1,635	-	1,635	1,504	-	1,504
Comumables and other expenses	3,021	-	3,021	2,014	-	2,014
Rent	4,300	-	4,300	5,160	-	5,160
Utilities	1,180	-	1,180	1,876	-	1,876
Insurance	1,579	-	1,579	1,376	-	1,376
Property repairs and maintenance	516	-	516	1,464	-	1,464
Telephones and broadband	893	-	893	1,036	-	1,036
Equipment including play equipment	10,309	-	10,309	13,607	-	13,607
Administration , office costs	1,381	-	1,381	1,424	-	1,424
Registration, membership etc.	3,229	-	3,229	2,641	-	2,641
Website	373	-	373	360	-	360
Marketing, publicity	-	-	-	-	-	-
Bank charges	-	-	-	230	-	230
Professional fees	244	-	244	705	-	705
Activities	2,972	-	2,972	3,915	-	3,915
Depreciation	299	-	299	399	-	399
	177,494	-	177,494	160,049	-	160,049

Note 4

Cash at Bank

Lloyds current account	2,363	-	2,363	89,939	-	89,939
Lloyds fundraising account	1,061	-	1,061	2,853	-	2,853
Lloyds deposit account	54,105	-	54,105	53,428	-	53,428
NatWest 1277520	63,929	-	63,929	-	-	-
NatWest 13777025	4,689	-	4,689	-	-	-
	126,147	-	126,147	146,220	-	146,220

ALL SAINTS NURSERY SCHOOL

NOTES TO THE ACCOUNTS

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For the Period 31st August 2024

Note 5	2024	2023
Fixed Assets	Equipment	
Cost	<u>26,866</u>	<u>26,866</u>
Balance at 31.08.24	<u>26,866</u>	<u>26,866</u>
Depreciation		
At 1st September 2023	25,669	25,270
Charge in year	<u>299</u>	<u>399</u>
	<u>25,968</u>	<u>25,669</u>
Net book value at 31st August 2024	<u>898</u>	<u>1,197</u>

Note 6	01.07.23	Incoming	Resources	Transfer	31.08.24
Unrestricted / Designated reserves	Opening	Resource	Expended	Between	Closing
	Balance	Balance	Balance	Funds	Balance
	£	£	£	£	£
General Reserve	147,717	156,822	(177,494)	-	127,045
	<u>147,717</u>	<u>156,822</u>	<u>(177,494)</u>	<u>-</u>	<u>127,045</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.