

**FELIXSTOWE NURSERY SCHOOL LIMITED  
(LIMITED BY GUARANTEE)  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**REGISTRATION NO. 0130371**

**FELIXSTOWE NURSERY SCHOOL LIMITED**  
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**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Company Information**  
**For The Year Ended 31 August 2025**

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**Directors**

Mr John Heathcock  
  
Mrs Rosemary Heathcock  
  
Mrs Amanda Fish  
  
Mrs Verena Ozanne – appointed 04-09-2024  
  
Mr Christopher Ozanne – appointed 04-09-2024  
  
Mrs Wendy Bemrose - resigned 16-09-2024

**Company Number**

1330371

**Charity Number**

274663

**Registered Office**

Friday Lane Cottage  
Church Lane; Hitcham  
Ipswich  
Suffolk  
IP7 7NN

**Accountants**

March Consulting (East Anglia) Limited  
Chartered Certified Accountants  
Friday Lane Cottage  
Church Lane; Hitcham  
Ipswich  
Suffolk  
IP7 7NN

**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Company No. 1330371**  
**Trustees' Report for the Year Ended 31 August 2025**

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## **Constitution**

Felixstowe Nursery School Limited is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

The trustees present their annual report and the financial statements of the charitable company for the year ended 31 August 2025.

## **Trustees of the Charity**

The directors of the charitable company, (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as trustees. Those who held office during the year were as follows:

Mr John Heathcock  
Mrs Rosemary Heathcock  
Mrs Amanda Fish  
Mrs Wendy Bemrose – resigned 16-09-2024

## **Statement of Trustees Responsibilities**

The trustees are responsible for preparing the report and the financial statements in accordance with applicable law and regulations.

The charity information page forms part of this report.

The financial statements comply with current statutory requirements relating to small companies and with the Financial Reporting Standard for Micro Entities effective 2015, and the Charities Statement of Recommended Practice (SORP FRS 102).

## **Object of the Charity**

The object of the charity is the provision of private and state funded education as Felixstowe Nursery School.

## **Public Benefit**

The Charity provides early years' education to all children in the surrounding community including those with special needs.

## **Organisation**

A board of up to four members who meet as necessary and administer the charity.

## **Reserves Policy**

The aim of the charitable company is to continue to provide educational services at the lowest possible cost.

It is however a policy of the trustees to have sufficient general reserves to enable it to meet any possible future legal requirements regarding staff such as redundancy.

The general reserve is also intended to provide for any shortfall caused by a decrease in the number of pupils, a requirement to recruit additional teachers or other circumstances that are required to keep the charity operating on a day to day basis.

The building used by Felixstowe Nursery School was purchased by Suffolk Life Annuities (the landlord) and managed by Curtis Banks Pensions. The building is now owned by the Self Invested Personal Pension of the Treasurer, John A Heathcock and managed by Curtis Banks. This has secured the facilities for the Nursery School, identified as the primary risk in 2021, as a 10 year lease is now in place until 5<sup>th</sup> August 2021 with the nursery being the sole tenant of the premises, John's Hall, Ataka Road, Felixstowe Suffolk IP11 9DH.

## **Investment Powers**

Under the memorandum of understanding and articles of association, the charity's profits shall be applied solely towards the objects of the charity, and the charity has the power to make any investment that the trustees see fit.

## **Investment Policy**

The trustees have considered the most appropriate policy for investing funds and has found that the Aldermore savings account meets the requirement of the charity to generate gross interest without taking unnecessary risks.

**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Trustees Report**  
**For The Year Ended 31 August 2025**

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**Charitable Donations**

	<b>2025</b>	<b>2024</b>
During the year the year the company made the following payments:	0.00	0.00

In respect of 2025 the charitable donations received amounted to £336.00 (£469.00 2024)

**Review of the activities and future developments**

The charity provides education for pre-school aged children, there are no plans to change in the future.

**Recruitment process for new trustees**

Prospective trustees are selected for their ability to make an effective contribution to the charity. Trustees should be honest and trustworthy. Family members of those involved with running of the charity are not permitted to become trustees.

**Risk Management**

The Trustees are responsible for the overseeing of the risks faced by the school. Detailed considerations of risk are delegated to the Senior Management of the school. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on an annual basis. Risk is managed under the heading of financial sustainability, school safety, child welfare, employment and events.

Post pandemic the intake is back to expected levels which means the nursery is usually operating at maximum capacity.

Through the risk management processes established through the school, the Trustees are satisfied that major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

**Trustee's responsibility in relation to the financial statements**

Company law requires the trustees to prepare financial statements for each financial year which provide a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the provision and detection of fraud and other irregularities.

On behalf of the board



**J.A. Heathcock**  
**Director – 26<sup>th</sup> February 2026**

**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Trustees Report**  
**For The Year Ended 31 August 2025**

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**Independent Examiner's report on the unaudited financial statements to the trustees of**

**FELIXSTOWE NURSERY SCHOOL LIMITED**

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

There are no matters that have come to our attention in connection with the examination of the accounting records and transactions which give reasonable cause to believe that in any material respect :

-Accounting records have not been kept

-The accounts do not agree with those accounting records

-The accounts do not meet accounting requirement of company law and prepared in accordance with the methods and principles of the SORP.

**March Consulting (East Anglia) Limited**  
**Chartered Certified Accountants**  
**Friday Lane Cottage**  
**Church Lane; Hitcham**  
**Ipswich**  
**Suffolk**  
**IP7 7NN**

**26<sup>th</sup> February 2026**

**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Income and Expenditure Account**  
**For The Year Ended 31 August 2025**

	Notes	2025 £	2024 £
<b>TURNOVER</b>		<b>207,889</b>	<b>199,985</b>
Cost of sales		(3,418 )	(4,204 )
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		<b>204,471</b>	<b>195,781</b>
Administrative expenses		(210,285 )	(186,647 )
		<hr/>	<hr/>
<b>OPERATING (DEFICIT)/SURPLUS</b>		<b>(5,814 )</b>	<b>9,134</b>
Other interest receivable and similar income		2,797	-
		<hr/>	<hr/>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(3,017 )	9,134
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Balance Sheet**  
**As At 31 August 2025**

		<b>2025</b>		<b>2024</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		17,335		10,014
			<b>17,335</b>		<b>10,014</b>
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	40,842		39,246	
Cash at bank and in hand		111,351		102,000	
		<b>152,193</b>		<b>141,246</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<b>(61,562 )</b>		<b>(40,277 )</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>90,631</b>		<b>100,969</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>107,966</b>		<b>110,983</b>
<b>NET ASSETS</b>			<b>107,966</b>		<b>110,983</b>
Income and Expenditure Account			107,966		110,983
<b>MEMBERS' FUNDS</b>			<b>107,966</b>		<b>110,983</b>

For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr John Heathcock  
Director  
26/02/2026

The notes on pages 6 to 7 form part of these financial statements.



**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2025**

**1. General Information**

FELIXSTOWE NURSERY SCHOOL LIMITED is a private company, limited by guarantee, incorporated in England & Wales, registered number 1330371. The registered office is Friday Lane Cottage, Church Lane, Hitcham, Suffolk, IP7 7NN.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% straight line
Fixtures & Fittings	20% straight line

**3. Average Number of Employees**

Average number of employees, including directors, during the year was:

	<b>2025</b>	<b>2024</b>
Office and administration	9	8
	9	8

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 September 2024	19,762	5,146	24,908
Additions	-	11,546	11,546
As at 31 August 2025	19,762	16,692	36,454
<b>Depreciation</b>			
As at 1 September 2024	10,333	4,561	14,894
Provided during the period	4,048	177	4,225
As at 31 August 2025	14,381	4,738	19,119

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**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

**Net Book Value**

As at 31 August 2025	5,381	11,954	17,335
As at 1 September 2024	9,429	585	10,014

**5. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Prepayments and accrued income	3,264	3,762
Other debtors	37,578	35,484
	<u>40,842</u>	<u>39,246</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	2,277	2,549
Other creditors	22,162	2,924
Accruals and deferred income	37,123	34,804
	<u>61,562</u>	<u>40,277</u>

**7. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**FELIXSTOWE NURSERY SCHOOL LIMITED**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 August 2025**

	<b>2025</b>		<b>2024</b>	
	£	£	£	£
<b>TURNOVER</b>				
Sales		207,178		196,215
Sales type A		-		2,930
Sales type B		711		840
		<u>207,889</u>		<u>199,985</u>
<b>COST OF SALES</b>				
Purchases	670		1,988	
Purchases Type A	<u>2,748</u>		<u>2,216</u>	
		<u>(3,418 )</u>		<u>(4,204 )</u>
GROSS SURPLUS		204,471		195,781
<b>Administrative Expenses</b>				
Wages and salaries	163,246		141,373	
Employers NI	5,213		2,707	
Staff training	414		560	
Subsistence expenses	2,201		1,508	
Rent	17,511		17,458	
Light and heat	1,894		2,155	
Cleaning	3,734		3,114	
Premises insurance	1,744		1,974	
Printing, postage and stationery	614		679	
Telecommunications	1,011		903	
Accountancy fees	1,319		1,195	
Professional fees	5,100		4,248	
Bank charges	103		105	
Depreciation	4,225		4,278	
Sundry expenses	<u>1,956</u>		<u>4,390</u>	
		<u>(210,285 )</u>		<u>(186,647 )</u>
<b>OPERATING (DEFICIT)/SURPLUS</b>		<b>(5,814)</b>		<b>9,134</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	<u>2,797</u>		<u>-</u>	
		<u>2,797</u>		<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(3,017 )</u></u>		<u><u>9,134</u></u>