REGISTERED CHARITY NUMBER: 1001989

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

FOR

THE CANTERBURY DAY NURSERY, HOLIDAY PLAYSCHEME & AFTER SCHOOL CLUB

Ackland Webb Ltd
Chartered Certified Accountants
Suite 1, First Floor
3 Jubilee Way
Faversham
Kent
ME13 8GD

THE CANTERBURY DAY NURSERY, HOLIDAY PLAYSCHEME & AFTER SCHOOL CLUB

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the charity is registered is to provide day care and education for children in Canterbury and the local area.

We provide full day care and out of school care for children aged 3 months to 11 years old. This is done in a secure, safe and stimulating environment. This enhances the education and development of he children. We work within a framework, which ensures an equality of opportunity and support for all children and their families who attend our setting. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Public benefit

The Trustees have had due regard to governance published by the Charity Commission on Public Benefit, and believe all of the Charity's activities benefit the public.

Equal opportunities

The committee advocate and promote Equal Opportunities in all aspects of the charity's work.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Another busy year for us, yet again staff recruitment is tough on our industry.

We have been concentrating on our provision this year and have not done any major developments. We have had a few staff changes so have been concentrating on building the team.

Staff have attended many courses, some online and some face to face.

We accept the Government funding for 2, 3 & 4 year olds and for working parents of 9 month olds since September 2025.

Internal and external factors

The trustees have considered the impact of the events in Ukraine with particular reference to how this may disrupt the charity's business model. strategy and operations. It is noted that the charity has no dealings with either Ukraine or any nation or individual currently experiencing sanctions as a a result of the events in Ukraine. The trustees have liaised with suppliers and customers and similarly they have no dealings that will impact the charity's supply chain, recoverability of debt and credit. It is clear that there is worldwide impact on the cost of particular goods, to include fuel, which in turn has increased the base costs of consumables in the charity. The trustees have calculated the effect and believe that this will not significantly impact going concern.

FINANCIAL REVIEW

Financial position

The Charity raised £824,594 in the year ended 31 March 2026 to further its objectives against £707,785 in the previous year. A surplus of £41,536 was recorded against a deficit of £16,755 in 2025/26.

There was no capital expenditure on enhancing the nursery building this year, furniture and equipment expenditure for the year totalled £3,436 (2025: £4,627). We currently employ 25 (2025: 27) staff and are indebted to their professionalism and enthusiasm. The staff costs for 2025/26 was £612,090 against £587,356 for the previous year.

The nursery is fully operational and is expected to achieve similar results to that achieved in the years prior to Coronavirus restrictions being introduced. Our fees are reviewed on a semi-annual basis with projections being made for income in the coming period. Any capital expenditure we would expect to spend and any projects that we have planned for the coming year are taken into account. We have a fundraising Committee, which is made up of parents, staff and friends.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which is sufficient to cover management, administration and support costs for 3 - 6 months. Unrestricted funds were maintained at this level throughout the year.

FUTURE PLANS

To continue to fulfil the following objectives including provision of full day and out of school care for children aged three months to eleven years in a secure, safe and stimulating environment. To enhance the education and development of the children in a parent involving community based group and to work within a framework which ensures equality of opportunity and support for all children and their families who attend our setting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is governed by its constitution and is Registered with the Charity Commission. The charity's registered number is 1001989.

Recruitment and appointment of new trustees

Our Management Committee are elected annually at the Annual General Meeting (AGM). Any parent can stand for election at the AGM. Voting determines who is elected, any positions not filled at the AGM are filled after. The trustees serve for one year after which period they may put themselves forward for re-appointment.

Organisational structure

Our Charity is run by a Voluntary Committee which consists of the chair, secretary, treasurer and a fundraiser. Also in attendance is our Accountant and the Charity and Nursery Managers.

Our management team consists of Dawn Pearce who is overall Manager, Sally Cavaglieri who is Nursery Manager and Michelle Flahaut Supervisor. This team has been together for 28 years and are governed by the Management Committee.

Decision making

There is a great deal of work involved in running an organisation such as ours. The Committee have to make sure that the work is done, that decisions taken by the organisation are implemented and policies carried out. They are responsible for seeing that the money is properly accounted for. All parent/carers, friends or interested parties have a right to put their name forward for selection onto the Committee and to be informed of any actions, which may affect their children. The trustees meet on a regular basis to consider the management and operation of the charity's objectives and funds. The trustees monitor the charity's internal controls and potential areas of risk to its assets and reserves. Where potential risks are identified appropriate safeguards are introduced. The Trustees have received no remuneration during the year, nor have they received any loans or benefits from the charity.

Induction and training of new trustees

The trustees meet on a quarterly basis. New trustees are inducted and trained by the existing trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1001989

Principal address

Havelock Street
Canterbury
Kent
CT1 1NP

Trustees
Mrs C Hewett
Mrs L Haratbar
Mrs R Pipkin (resigned 19.1.26)
Mrs C Brasier
Mrs N Smith

Independent Examiner
Ackland Webb Ltd
Chartered Certified Accountants
Suite 1, First Floor
3 Jubilee Way
Faversham
Kent
ME13 8GD

Bankers
Ulster Bank Ltd
5 Nutley Grove
Carlow
Co. Kilkenny

CONCLUSION
The charity is long established and its reputation is now being more widely appreciated.

The charity is continuing to enjoy its strongest position for many years, with resources which will facilitate the continued development of its service to the parents of Canterbury and East Kent.

Approved by order of the board of trustees on 8 June 2026 and signed on its behalf by:

Mrs C Brasier - Trustee

Independent examiner's report to the trustees of The Canterbury Day Nursery, Holiday Playscheme & After School Club

I report to the charity trustees on my examination of the accounts of The Canterbury Day Nursery, Holiday Playscheme & After School Club (the Trust) for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
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.

Ackland Webb Limited
The Association of Chartered Certified Accountants

Ackland Webb Ltd
Chartered Certified Accountants
Suite 1, First Floor
3 Jubilee Way
Faversham
Kent
ME13 8GD

4 June 2026

THE CANTERBURY DAY NURSERY, HOLIDAY PLAYSCHEME & AFTER SCHOOL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	6				
Charitable activities		801,348	9,494	810,842	694,162
Other trading activities	4	8,768	-	8,768	8,111
Investment income	5	4,984	-	4,984	5,511
Total		815,100	9,494	824,594	707,784
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		770,164	12,894	783,058	724,540
NET INCOME/(EXPENDITURE)		44,936	(3,400)	41,536	(16,756)
RECONCILIATION OF FUNDS					
Total funds brought forward		244,491	225,975	470,466	487,222
TOTAL FUNDS CARRIED FORWARD		289,427	222,575	512,002	470,466

The notes form part of these financial statements

THE CANTERBURY DAY NURSERY, HOLIDAY PLAYSCHEME & AFTER SCHOOL CLUB

STATEMENT OF FINANCIAL POSITION
31 MARCH 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	12	142,217	222,575	364,792	377,805
CURRENT ASSETS					
Debtors	13	4,865	-	4,865	2,524
Cash at bank		210,350	-	210,350	156,349
		215,215	-	215,215	158,873
CREDITORS					
Amounts falling due within one year	14	(68,005)	-	(68,005)	(66,212)
NET CURRENT ASSETS		147,210	-	147,210	92,661
TOTAL ASSETS LESS CURRENT LIABILITIES		289,427	222,575	512,002	470,466
NET ASSETS		289,427	222,575	512,002	470,466
FUNDS	15				
Unrestricted funds				289,427	244,491
Restricted funds				222,575	225,975
TOTAL FUNDS				512,002	470,466

The financial statements were approved by the Board of Trustees and authorised for issue on 8 June 2026 and were signed on its behalf by:

Mrs C Brasier - Trustee

The notes form part of these financial statements

THE CANTERBURY DAY NURSERY, HOLIDAY PLAYSCHEME & AFTER SCHOOL CLUB

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	31.3.26 £	31.3.25 £
Cash flows from operating activities			
Cash generated from operations	1	49,159	8,226
Net cash provided by operating activities		49,159	8,226
Cash flows from investing activities			
Purchase of tangible fixed assets		(142)	(4,627)
Interest received		4,984	5,511
Net cash provided by investing activities		4,842	884
Change in cash and cash equivalents in the reporting period		54,001	9,110
Cash and cash equivalents at the beginning of the reporting period		156,349	147,239
Cash and cash equivalents at the end of the reporting period		210,350	156,349

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.26 £	31.3.25 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	41,536	(16,756)
Adjustments for:		
Depreciation charges	13,155	15,589
Interest received	(4,984)	(5,511)
(Increase)/decrease in debtors	(2,341)	5,939
Increase in creditors	1,793	8,965
Net cash provided by operations	49,159	8,226

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank	156,349	54,001	210,350
	156,349	54,001	210,350
Total	156,349	54,001	210,350

The notes form part of these financial statements

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England Wales and is unincorporated. The address of the principal office is Havelock Street, Canterbury, Kent, CT1 1NP.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
Taking into account a period exceeding 12 months from the date of approval of these financial statements. the Trustees have a reasonable expectation that is has adequate resources to continue in operational existence for the foreseeable future. and for this reason will continue in operational existence for the foreseeable future, and for this reason will continue to adopt the going concern basis in the preparation of its financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from the Nursery, Holiday Playsheme and After School Club fees are recognised in full upon attendance by the children to the nursery or clubs.

Donations received for the general purpose of the charity are treated as unrestricted funds.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Resources expended are recognised on an accrual basis to match the expenses connected with running the nursery. All resources expended are in connection with unrestricted income and are allocated as such. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

A review for indicators of impairment is carried out at each accounting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	50 years straightline
Garden equipment	-	10 years straightline
Furniture & Equipment	-	4 years straightline

Taxation
The charity is exempt from tax on its charitable activities.

2. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees..

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Grants for specific purposes are treated as income in the year of receipt; amounts unspent are treated as a restricted fund shown in the statement of financial activities.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate, 2025 £10,354 (2024: £9,865).

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Other income	8,768	8,111

5. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Bank account interest	4,984	5,511

6. INCOME FROM CHARITABLE ACTIVITIES

		31.3.26	31.3.25
	Activity	£	£
Grants	Charitable activities	122,817	83,828
Nursery fees	Charitable activities	631,717	553,022
After school club fees	Charitable activities	48,779	43,408
Holiday playscheme fees	Charitable activities	6,590	11,184
Parental and other donations	Charitable activities	939	2,720
		810,842	694,162

Grants received, included in the above, are as follows:

	31.3.26	31.3.25
	£	£
Unrestricted Grants - Early years funding	113,323	79,272
Restricted Grants - KCC funding	9,494	4,556
	122,817	83,828

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activities	782,309	749	783,058

8. SUPPORT COSTS

	Finance
	£
Charitable activities	749

9. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to trustees of the charity in the current or previous year, nor have they received any loans or benefits fro the charity. No transactions took place in which any of the trustees had an interest during the current or previous year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

10. STAFF COSTS

The average monthly number of employees during the year was 25 (2025: 27).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	689,606	4,556	694,162
Other trading activities	8,111	-	8,111
Investment income	5,511	-	5,511
Total	703,228	4,556	707,784
EXPENDITURE ON			
Charitable activities			
Charitable activities	716,584	7,956	724,540
NET INCOME/(EXPENDITURE)	(13,356)	(3,400)	(16,756)
RECONCILIATION OF FUNDS			
Total funds brought forward	257,847	229,375	487,222
TOTAL FUNDS CARRIED FORWARD	244,491	225,975	470,466

12. TANGIBLE FIXED ASSETS

	Freehold property £	Garden equipment £	Furniture & Equipment £	Totals £
COST				
At 1 April 2025	457,124	79,443	38,326	574,893
Additions	-	142	-	142
At 31 March 2026	457,124	79,585	38,326	575,035
DEPRECIATION				
At 1 April 2025	92,446	73,981	30,661	197,088
Charge for year	7,074	2,248	3,833	13,155
At 31 March 2026	99,520	76,229	34,494	210,243
NET BOOK VALUE				
At 31 March 2026	357,604	3,356	3,832	364,792
At 31 March 2025	364,678	5,462	7,665	377,805

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade debtors	4,580	2,062
Prepayments and accrued income	285	462
	4,865	2,524

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade creditors	6,787	3,686
Other creditors	61,218	62,526
	68,005	66,212

15. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	244,491	44,936	289,427
Restricted funds			
Freehold property	225,975	(3,400)	222,575
TOTAL FUNDS	470,466	41,536	512,002

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	815,100	(770,164)	44,936
Restricted funds			
Freehold property	-	(3,400)	(3,400)
Training, wages & equipment	9,494	(9,494)	-
	9,494	(12,894)	(3,400)
TOTAL FUNDS	824,594	(783,058)	41,536

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	257,847	(13,356)	244,491
Restricted funds			
Freehold property	229,375	(3,400)	225,975
TOTAL FUNDS	487,222	(16,756)	470,466

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	703,228	(716,584)	(13,356)
Restricted funds			
Freehold property	-	(3,400)	(3,400)
Training, wages & equipment	4,556	(4,556)	-
	4,556	(7,956)	(3,400)
TOTAL FUNDS	707,784	(724,540)	(16,756)

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	257,847	31,580	289,427
Restricted funds			
Freehold property	229,375	(6,800)	222,575
TOTAL FUNDS	487,222	24,780	512,002

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,518,328	(1,486,748)	31,580
Restricted funds			
Freehold property	-	(6,800)	(6,800)
Training, wages & equipment	14,050	(14,050)	-
	14,050	(20,850)	(6,800)
TOTAL FUNDS	1,532,378	(1,507,598)	24,780

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

THE CANTERBURY DAY NURSERY, HOLIDAY PLAYSCHEME & AFTER SCHOOL CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Other trading activities		
Other income	8,768	8,111
Investment income		
Bank account interest	4,984	5,511
Charitable activities		
Grants	122,817	83,828
Nursery fees	631,717	553,022
After school club fees	48,779	43,408
Holiday playscheme fees	6,590	11,184
Parental and other donations	939	2,720
	810,842	694,162
Total incoming resources	824,594	707,784
EXPENDITURE		
Charitable activities		
Wages	539,660	539,942
Social security	61,646	37,060
Pensions	10,785	10,354
Rates and water	6,150	10,666
Insurance	8,555	5,079
Light and heat	6,907	7,086
Telephone	1,216	940
Sundries	29,548	27,341
Repairs and maintenance	52,922	1,887
Other establishment	1,816	20,755
Legal and professional fees	18,458	22,406
Other office costs	2,102	1,846
Bad debts	356	871
Training, publications and subscriptions	2,123	809
Purchases Purchases	23,616	21,056
Freehold property	3,674	7,075
Plant and machinery	5,542	4,681
Fixtures and fittings	7,233	3,833
	782,309	723,687
Support costs		
Finance		
Bank charges	749	853
Total resources expended	783,058	724,540
Net income/(expenditure)	41,536	(16,756)