

**REGISTERED COMPANY NUMBER: 02733877 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1041661**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2020  
for  
Lenham Nursery School Limited

TAG (Maidstone) Ltd  
10 Coverdale Avenue  
Maidstone  
Kent  
ME15 9DR

Lenham Nursery School Limited

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for the Year Ended 31 August 2020

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The trustees, of whom S Hebborn Esq and Mrs E B Porter are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2020. 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 for Smaller Entities "Accounting and Reporting by Charities" (effective 1st January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Lenham Nursery School is governed by its Memorandum and Articles of Association and aims to provide high quality pre-school education in a safe environment for children below the compulsory age. Parental involvement is encouraged.

### **Policies to further our objectives**

In order to ensure that the aims of the Nursery School are met, policies have been developed and are available to parents and prospective parents covering: admissions, behaviour management, child protection, complaints, confidentiality, diet, equal opportunities, health and hygiene, parental involvement, safety, settling -in, equipment selections, special needs, staffing and employment. These are regularly reviewed to ensure that they meet the standards of current 'best practice'. There have been material changes to the policies since the last report to maintain current legislation with regards to child protection and wellbeing.

The manager liaises closely with the local Health Visitor, the Pre-School Learning Alliance and, in appropriate cases representatives from Social Services.

Staff are actively encouraged to gain additional qualifications.

### **Description of our organisation**

The Nursery School is managed in a two-tier structure:

1. A management committee consisting of all trustees meets approximately every two months. The manager and her assistant attend these meetings in an advisory capacity. A parent representative is also invited to attend. The committee :

- Reviews the financial position; and

- Considers policy and/or other changes recommended by the School Management Team or required by outside bodies.

2. A School Management Team (SMT) consisting of the Nursery School manager, Accountants Manager and deputy is responsible for day-to-day running of the school. A trustee is always available to the SMT in the event of an urgent problem arising.

A trustee is nominated as the 'key responsible person' as required by Ofsted Regulations.

The Secretary is responsible for maintaining all the weekly contact with the SMT and for the maintenance of accounting records, banking of receipts and assisting the manager in resolving minor problems.

### **Significant activities**

Our main activity has always been to support children through their early year's education. Encourage them to learn through play and build on the areas that parents /carers may need guidance and support.

We support school readiness, working in partnership with Primary Schools. We used to support transition to school by taking part in hourly sessions during the Summer Term .Our nursery staff attended these sessions to aid a seamless transition.

This year due to Covid-19, lockdown imposed a stop. Children of key worker parents and vulnerable children were offered places. Only one child required a place, the nursery provided support and guidance for that family as it was not feasible to open the setting. We used our online learning system (Tapestry) to communicate with parents, placing activities for the children to do and supporting the parent through these unprecedented times. From June the nursery was able to open and welcomed 8 children back.

The transition to school was mainly done online, post and telephone calls. Children were asked to attend their respected primary schools without nursery staff.

## **OBJECTIVES AND ACTIVITIES**

### **General Progress**

During the years, we have worked with the community raising funds to equip our outdoor and indoor provision. Fundraising continues to replace worn resources and creative materials. +

Early Years Pupil Premium has helped support children to close the gaps in attainment and provide resources to support Speech and Language activities and shared attention activities.

Development plans are in place to secure the future of the nursery and the development of a business plan with support of the Parish Council to secure long-term solutions for autonyms provision within the village plan.

Staff training, including refresher courses, has continued albeit online from March 2020. All staff have taken their qualifications online to support their professional development in their responsibilities; First Aid, Food Hygiene, Health and Safety, Fire Safety and Child Protection. One member of staff is continuing their next level of professional development through the Early Years Foundation Degree training. DBS certificates are monitored regularly through supervisions.

Parents continue to be involved in their children's care and education through the online platform Tapestry. This has been of great support during lockdown.

### **Input of volunteers and donations in kind**

The charity continues to depend on considerable number of voluntary hours and cash donations contributed by parents and friends from fundraising activities.

### **Public Benefit**

In planning our activities the trustees keep in mind the Charity Commission guidance on public benefit.

## **FINANCIAL REVIEW**

### **Review of finances**

The accounts show an overall surplus for the year of £2,875 which compares to a surplus of £7,865 in the previous year.

### **Future plans**

Lenham Nursery is continuing to work towards implementing Ofsted recommendations to extend opportunities for children to develop their understanding of other people's similarities and differences in the wider world even further and improve the organisation of large group activities to engage all children and keep them fully interested and involved in the learning opportunities.

Lenham nursery is continuing to trail the 30 hours free childcare. This will be reviewed yearly to suit business needs.

Lenham nursery will work with Lenham Primary School to make progression to complete the replacement of the outside surface to maintain safety, with the help of the community through the fundraising.

Monies from fundraising events will once again be use to replace toys, purchasing of craft and malleable materials, Leavers / Christmas / Birthday gifts.

For the future, the nursery is continuing to look into the options and feasibility to expand the nursery into its own premises on or near the school site. The nursery secured with the help of the Parish Council provision of land within the community for Early Years use.

The Nursery is fund raising towards the new building.

We are continuing to update all staff's first aid training and child protection in line with new legislations.

### **Going concern**

There are no material uncertainties about the charity's ability to continue as a going concern.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **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.

Lenham Nursery School Limited

Report of the Trustees  
for the Year Ended 31 August 2020

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 Company number**

02733877 (England and Wales)

**Registered Charity number**

1041661

**Registered office**

Lenham Primary School  
25 Ham Lane  
Lenham  
Maidstone  
Kent  
ME17 2LL


**Trustees**

S Hebborn  
Mrs E B Porter

**Independent Examiner**

Colin Gough  
TAG (Maidstone) Ltd  
10 Coverdale Avenue  
Maidstone  
Kent  
ME15 9DR

Approved by order of the board of trustees on 29.04.21 and signed on its behalf by:

  
.....  
Mrs E B Porter - Trustee

Independent Examiner's Report to the Trustees of  
Lenham Nursery School Limited

**Independent examiner's report to the trustees of Lenham Nursery School Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

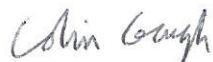
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Colin Gough  
TAG (Maidstone) Ltd  
10 Coverdale Avenue  
Maidstone  
Kent  
ME15 9DR

Date: .....29/4/21.....

Lenham Nursery School Limited

Statement of Financial Activities  
for the Year Ended 31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		8,005	-	8,005	-
<b>Charitable activities</b>					
Provide Pre-School education		87,933	-	87,933	116,503
Other trading activities	2	643	3,599	4,242	4,115
<b>Total</b>		<u>96,581</u>	<u>3,599</u>	<u>100,180</u>	<u>120,618</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Provide Pre-School education		96,388	917	97,305	112,753
<b>NET INCOME</b>		<u>193</u>	<u>2,682</u>	<u>2,875</u>	<u>7,865</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>30,140</u>	<u>5,895</u>	<u>36,035</u>	<u>28,170</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>30,333</u></u>	<u><u>8,577</u></u>	<u><u>38,910</u></u>	<u><u>36,035</u></u>

The notes form part of these financial statements

Balance Sheet  
31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	683	-	683	804
<b>CURRENT ASSETS</b>					
Debtors	8	569	-	569	547
Cash at bank and in hand		50,622	8,577	59,199	56,309
		<u>51,191</u>	<u>8,577</u>	<u>59,768</u>	<u>56,856</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(21,536)	-	(21,536)	(21,620)
		<u>29,655</u>	<u>8,577</u>	<u>38,232</u>	<u>35,236</u>
<b>NET CURRENT ASSETS</b>					
		<u>30,338</u>	<u>8,577</u>	<u>38,915</u>	<u>36,040</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>30,333</u>	<u>8,577</u>	<u>38,910</u>	<u>36,035</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	10	(5)	-	(5)	(5)
		<u>30,333</u>	<u>8,577</u>	<u>38,910</u>	<u>36,035</u>
<b>NET ASSETS</b>					
	11				
Unrestricted funds				30,333	30,140
Restricted funds				8,577	5,895
				<u>38,910</u>	<u>36,035</u>
<b>TOTAL FUNDS</b>					
				<u>38,910</u>	<u>36,035</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

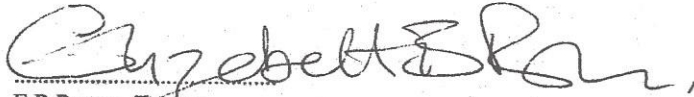
Lenham Nursery School Limited (Registered number: 02733877)

Balance Sheet - continued

31 August 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29.04.21 and were signed on its behalf by:



E B Porter - Trustee



S Hebborn - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **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.

### **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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. 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**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on reducing balance

### **Taxation**

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

### **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.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**2. OTHER TRADING ACTIVITIES**

	31.8.20	31.8.19
	£	£
Fundraising events	2,643	1,554
Other income	1,599	2,561
	<u>4,242</u>	<u>4,115</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.20	31.8.19
	£	£
Depreciation - owned assets	121	142
Hire of plant and machinery	336	-
Other operating leases	4,800	4,246
	<u>4,800</u>	<u>4,246</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**5. STAFF COSTS**

	31.8.20	31.8.19
	£	£
Wages and salaries	83,696	97,225
Other pension costs	1,213	1,135
	<u>84,909</u>	<u>98,360</u>

There were also staff training costs incurred in 2020 of £151 (2019 £240).

The average monthly number of employees during the year was as follows:

	31.8.20	31.8.19
Nursery staff	<u>9</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Provide Pre-School education	115,144	1,359	116,503
Other trading activities	2,115	2,000	4,115
<b>Total</b>	<u>117,259</u>	<u>3,359</u>	<u>120,618</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Provide Pre-School education	112,435	318	112,753
<b>NET INCOME</b>	<u>4,824</u>	<u>3,041</u>	<u>7,865</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	25,316	2,854	28,170
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>30,140</u></u>	<u><u>5,895</u></u>	<u><u>36,035</u></u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 September 2019 and 31 August 2020	<u>9,806</u>
<b>DEPRECIATION</b>	
At 1 September 2019	9,002
Charge for year	121
At 31 August 2020	<u>9,123</u>
<b>NET BOOK VALUE</b>	
At 31 August 2020	<u><u>683</u></u>
At 31 August 2019	<u><u>804</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.20	31.8.19
	£	£
Trade debtors	(24)	89
Prepayments	593	458
	<u>569</u>	<u>547</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.20	31.8.19
	£	£
Other creditors	21,536	21,620
	<u>21,536</u>	<u>21,620</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.20	31.8.19
	£	£
Other creditors	5	5
	<u>5</u>	<u>5</u>

**11. MOVEMENT IN FUNDS**

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,140	193	30,333
<b>Restricted funds</b>			
Restricted Funds	5,895	2,682	8,577
	<u>36,035</u>	<u>2,875</u>	<u>38,910</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	96,581	(96,388)	193
<b>Restricted funds</b>			
Restricted Funds	3,599	(917)	2,682
	<u>100,180</u>	<u>(97,305)</u>	<u>2,875</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	25,316	4,824	30,140
<b>Restricted funds</b>			
Restricted Funds	2,854	3,041	5,895
	<u>28,170</u>	<u>7,865</u>	<u>36,035</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	117,259	(112,435)	4,824
<b>Restricted funds</b>			
Restricted Funds	3,359	(318)	3,041
	<u>120,618</u>	<u>(112,753)</u>	<u>7,865</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	25,316	5,017	30,333
<b>Restricted funds</b>			
Restricted Funds	2,854	5,723	8,577
	<u>28,170</u>	<u>10,740</u>	<u>38,910</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**11. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	213,840	(208,823)	5,017
<b>Restricted funds</b>			
Restricted Funds	6,958	(1,235)	5,723
<b>TOTAL FUNDS</b>	<u>220,798</u>	<u>(210,058)</u>	<u>10,740</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2020.

**13. INDEPENDENT EXAMINERS FEES**

The independent examiners fees for the year were £780 (2019 £780).

Lenham Nursery School Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020

	31.8.20	31.8.19
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	8,005	-
<b>Other trading activities</b>		
Fundraising events	2,643	1,554
Other income	1,599	2,561
	<hr/> 4,242	<hr/> 4,115
<b>Charitable activities</b>		
Charitable activities income	87,933	116,503
<b>Total incoming resources</b>	<hr/> 100,180	<hr/> 120,618
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	83,696	97,225
Staff cost - pension	1,213	1,135
Hire of plant and machinery	336	-
Other operating leases	4,800	4,246
Registration & fees	477	237
Staff training	151	240
Insurance	644	613
Utilities	1,005	736
Advertising & telephone	779	271
Consumable & sundries	2,633	6,717
Cleaning	250	298
Depreciation of tangible and heritage assets	121	142
	<hr/> 96,105	<hr/> 111,860
<b>Finance</b>		
Bank charges	60	60
<b>Governance costs</b>		
Accountancy and legal fees	1,140	833
<b>Total resources expended</b>	<hr/> 97,305	<hr/> 112,753
<b>Net income</b>	<hr/> <hr/> 2,875	<hr/> <hr/> 7,865

This page does not form part of the statutory financial statements