HIGH LEGH PRE-SCHOOL NURSERY

England & Wales · Charity number 1039999

Details

Other names	HIGH LEGH NURSERY SCHOOL
Status	Registered
Legal form	Other
Registered	1994-08-08
Register	View on the Charity Commission register

Contact

Address	Rosemead Pheasant Walk High Legh Knutsford WA16 6LN
Phone	01925756061
Email	nursery.highlegh@gmail.com
Website	www.highleghpreschoolnursery.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: To advance the education of children below compulsory school age.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£332,908	£338,604	-	-
2024-08-31	£353,630	£333,913	-	-
2023-08-31	£286,309	£267,439	-	-
2022-08-31	£257,034	£278,889	-	-
2021-08-31	£213,944	£195,374	-	-

Trustees

Name	Role	Appointed
Lindsay Pimblott	Chair	2021-09-27
Elizabeth Mason		2021-06-09
Joseph Long		2022-02-01
Katie Jane Laga		2024-10-15
Lauren Gallacher		2023-10-17

Accounts

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FOR THE
YEAR ENDED 31 AUGUST 2025

REPORT OF THE TRUSTEES FOR HIGH LEGH PRE SCHOOL NURSERY
FOR THE
YEAR ENDED 31 AUGUST 2025

Objectives and activities

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

High Legh Pre-School Nursery exists to provide a warm, nurturing and inclusive early years environment that supports the learning, development and wellbeing of children primarily under statutory school age. The nursery aims to help every child grow in confidence, independence and readiness for school through high-quality play, learning and care. The setting works in partnership with parents and carers, recognising their central role in their children's development and encouraging their involvement in nursery life and activities. The nursery provides appropriate play, education and care opportunities, along with family support and extended provision where possible, to meet the needs of local families.

High Legh Pre-School Nursery is committed to offering equal opportunities for all children, regardless of background, culture, religion, financial circumstances or ability, and to supporting the wider community by promoting understanding of the needs of young children and their families. The charity operates in line with the principles and aims of the Early Years Alliance and relevant early years statutory guidance.

Achievements and performance

High Legh Pre-School Nursery has continued to make a positive difference to children and families in the local community by providing high-quality early years education and care in a safe, nurturing and inclusive environment. The nursery supports children's learning, development and school readiness through a balance of structured play, social interaction and tailored support to meet individual needs.

The nursery also supports families by providing reliable and flexible childcare, enabling parents and carers to work, undertake training or manage family responsibilities. This helps promote family stability, reduce social and financial pressures, and contributes positively to the local community and economy.

Throughout the year, the nursery has remained committed to inclusion and equality of opportunity, welcoming children from a wide range of backgrounds and abilities and ensuring appropriate support is in place where needed. By fostering children's confidence, independence and communication skills, the charity helps build strong foundations for future learning and wellbeing.

Through its activities, High Legh Pre-School Nursery continues to provide wider public benefit by supporting early childhood development, enabling parental employment and contributing to a cohesive and supportive local community. The trustees are satisfied that the charity's work during the year has furthered its charitable objectives and delivered meaningful benefit to its beneficiaries.

Financial review

The trustees have considered the major risks facing the charity, including fluctuations in occupancy levels, staffing costs and funding pressures, and monitor these through regular financial reporting and operational oversight. The charity recorded a net deficit for the year. This reflects continued cost pressures within the early years sector, particularly staffing and premises costs, while maintaining high-quality provision.

During the year ended 31 August 2025, High Legh Pre-School Nursery recorded total income of £332,908 (2024: £338,420) and total expenditure of £338,604 (2024: £283,580), resulting in a net deficit of £5,697 for the year (2024: surplus £54,840).

At the year end, the charity held total funds of £35,421 (2024: £11,904). Cash at bank totalled £105,692 and net current assets were £41,945. The trustees have reviewed the charity's financial position and consider it to remain stable, with sufficient liquidity to meet liabilities as they fall due. Restricted funds were received during the year in relation to local authority funding but were fully utilised for their intended purposes within the reporting period, resulting in no restricted balance remaining at the year end. There were no subsidiary undertakings and no funds were materially in deficit at the year end.

Key Financial Highlights (September 2024 – August 2025)

1. Overall Financial Position

Total income: £332,908

Total expenditure: £338,604

Net deficit: £5,697

The nursery recorded a small operating deficit during the year, reflecting cost pressures, primarily staffing, software and hardware improvements and premises costs.

2. Income Overview

The Nursery's income is heavily reliant on childcare fee income and local authority funding.

Primary income sources:

Nursery fees: £169,172

Council funding (contractual): £162,004

Together, nursery fees and council funding account for over 99% of total income.

Donations & grants were minimal: £325.75

Fundraising events and non-beneficiary trading: £2,292

Investment income was negligible (£43.29).

The trustees note that the charity currently has limited income diversification and remains highly dependent on fee income and local authority funding.

3. Expenditure Overview

Staffing costs remain the most significant expense, reflecting the labour-intensive nature of early years provision.

Total employee costs: £251,791

This represents the largest area of expenditure for the charity.

Premises costs were the second largest area of spend:

Total premises costs: £41,587

Professional and governance costs:

Accountancy and professional fees: £14,869
Governance costs (meetings): £445

Direct costs supporting childcare delivery (food, resources, activities): £21,458

4. Deficit and Risk Considerations

The net deficit of £5,697 reflects:

- Rising staffing and operational costs
- Limited growth in non-fee income streams
- Bad debts were minimal (£0.28), indicating strong fee collection controls.

Trustees should note the ongoing financial pressures within the early years sector, particularly around wages, employer on-costs, and utilities. Despite the deficit recorded during the year, the charity maintains positive net assets and healthy cash balances, and the trustees remain confident in the charity's financial sustainability.

5. Trustee Oversight and Forward Focus

Trustees should continue to:

- Monitor staffing ratios, wage costs, and efficiency carefully

Explore opportunities to:

- Increase fundraising and grant income
- Review fee structures where appropriate
- Maintain tight control over non-essential expenditure
- Ensure financial sustainability while continuing to deliver high-quality early years provision in line with the charity's objectives.

The trustees review financial performance, reserves levels and cash flow forecasts regularly to ensure High Legh Pre-School Nursery remains financially sustainable and able to continue delivering its charitable objectives.

Risk Management

The trustees recognise that effective risk management is important in ensuring the continued operation and sustainability of the nursery. The trustees regularly review the key risks facing High Legh Pre-School Nursery and take appropriate steps to mitigate them where possible.

The principal risks identified include fluctuations in occupancy levels, changes to government funding arrangements, rising staffing costs and wider economic pressures affecting families. As staffing represents the largest area of expenditure, the trustees closely monitor staffing levels, ratios and wage costs to ensure they remain sustainable while continuing to meet statutory requirements and maintain high-quality provision.

Financial performance and cash flow are reviewed regularly by the trustees, supported by management reporting and oversight of budgets and expenditure. The charity maintains reserves to provide a financial buffer against unexpected changes in income or costs.

Operational risks, including safeguarding, regulatory compliance and health and safety, are managed through robust policies and procedures, regular staff training and ongoing oversight by both the nursery management team and trustees.

The trustees believe that these measures help ensure that risks are appropriately identified, monitored and managed, supporting the long-term sustainability of the nursery.

Reserves Policy and Position

At 31 August 2025, the charity held unrestricted reserves of £35,421. The trustees review the level of reserves regularly and consider the current balance to be sufficient to support short-term operational stability while continuing to build reserves in line with the charity's policy.

The charity aims to build reserves towards approximately six months of running costs over time to manage fluctuations in occupancy levels, unexpected expenditure and ongoing operational commitments, while ensuring the continued sustainability and quality of the nursery's provision for children and families in the local community.

A small portion of funds raised through fundraising activities is treated as designated for specific nursery purposes, additional to normal operational costs. These amounts are not considered freely available general reserves and will be applied in line with the purpose for which they were raised. The trustees expect these designated fundraising funds to be utilised over the next 12–24 months as part of planned improvements and resources for the nursery.

Although the charity reported a small deficit during the year, it retains positive net assets and healthy cash balances. The trustees closely monitor occupancy levels, income streams, staffing costs and cash flow forecasts, and take appropriate action where required to maintain financial stability and resilience.

After reviewing financial forecasts, expected income and the level of reserves held, the trustees consider High Legh Pre-School Nursery to be a going concern and believe the charity has adequate resources to continue operating for the foreseeable future. The financial statements have therefore been prepared on a going-concern basis, and the trustees are not aware of any material uncertainties that would cast significant doubt on the charity's ability to continue in operation.

Structure, governance and management

Governing document

High Legh Pre-School Nursery is an unincorporated charitable association governed by its constitution, which sets out the charity's objects, powers and rules for administration, including the appointment and responsibilities of trustees.

Organisational structure

The charity is managed by a committee of volunteer trustees, who are responsible for the overall governance, financial oversight and strategic direction of the nursery. The trustees act in accordance with the governing document and comply with relevant charity legislation and early years regulatory requirements. Day-to-day management of the nursery is delegated to the Nursery Manager and staff team, with trustees providing oversight and support.

Recruitment and appointment of trustees

Trustees are generally recruited from parents or carers of children attending the nursery, together with members of the local community. Trustees are appointed or elected in accordance with the constitution, normally at the Annual General Meeting (AGM). Where necessary, trustees may be co-opted by the existing committee during the year to fill vacancies.

The charity seeks to maintain an appropriate mix of skills and experience on the committee. New trustees receive induction and ongoing support to help them understand their responsibilities and the operation of the nursery. No external person or organisation has the right to appoint trustees.

Sustainability

Environmental responsibility

High Legh Pre-School Nursery seeks to minimise its environmental impact through practical day-to-day measures, including reducing paper usage, encouraging recycling, reusing learning materials where appropriate, and promoting energy efficiency within the setting. Activities with the children include learning about nature, the seasons and caring for the environment, helping to develop positive environmental awareness from an early age.

Social responsibility

The nursery provides an inclusive, safe and nurturing environment that supports children's learning, wellbeing and development regardless of background or ability. The charity works in partnership with families, staff and external professionals to ensure children receive appropriate support, including for additional needs where required. By providing accessible childcare and early education, the nursery supports parental employment, family wellbeing and the wider local community.

Governance and stakeholders

The trustees are committed to good governance, transparency and accountability. Policies and procedures are regularly reviewed, appropriate financial oversight is maintained, and safeguarding and regulatory requirements are prioritised. Trustees consider the needs of key stakeholders - including children, parents/carers, staff, volunteers, funders and regulators - when making decisions, and aim to ensure the nursery remains sustainable, well managed and focused on delivering public benefit.

Financial governance and controls

The Trustees are responsible for ensuring that appropriate financial controls are in place to safeguard the charity's assets and ensure proper stewardship of funds. Financial procedures include the preparation of regular financial reports for the Trustees, segregation of duties where possible, and oversight of income and expenditure against agreed budgets.

The Trustees review the charity's financial position regularly and take appropriate action where necessary to ensure the ongoing financial stability of the nursery.

The Trustees have assessed the charity's financial position, expected income streams and expenditure commitments when preparing these accounts. Although the nursery reported a small deficit during the year, the charity retains adequate reserves and continues to operate with stable demand for childcare places. The Trustees are therefore satisfied that the charity remains a going concern and that it is appropriate to prepare the financial statements on a going concern basis.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy the financial position of the charity at any time. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reference and administrative details

The name of the charity, which in the case of a registered charity means the name by which it is registered	High Legh Pre-School Nursery
any other name that the charity uses	n/a
the charity registration number(s) for the jurisdiction(s) in which it is registered as a charity and, if applicable, its company registration number	Charity Number – 1039999 Ofsted Number - EY559113
the address of the principal office of the charity, where appropriate, or an address where the charity can be contacted. A charitable company must provide the address of its registered office	Rosemead Pheasant Walk High Legh Cheshire WA16 6LN
the names of all those who were the charity's trustees on the date the report was approved, or who served as a trustee in the reporting period	Joseph Long Lindsay Pimblott Elizabeth Mason Lauren Leach Katie Laga
where a charity has any corporate trustees, the names of the directors of the body corporate on the date the report was approved	The charity has no corporate trustees.
the names of any trustee for the charity: (i) holding the title to property belonging to the charity (for example, holding trustee or nominee) on the date the report was approved; or (ii) who served as a trustee for the charity in holding the title to property belonging to the charity in the reporting period	(i) Trustees holding title to property at the date the report was approved The charity has no holding or nominee trustees. Responsibility for the charity's assets rests with the appointed trustees listed above. (ii) Trustees who served in the reporting period holding title to property Not applicable - no trustees acted solely in the capacity of holding or nominee trustee during the reporting period.

Approved by the trustees on: 05 February 2026

Signed on behalf of the trustees: ___________________________

Name: ____

Role: ____

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HIGH LEGH PRE SCHOOL NURSERY
FOR THE
YEAR ENDED 31 AUGUST 2025

Independent examiner's report to the trustees of High Legh Pre School Nursery
I report to the charity trustees on my examination of the accounts of High Legh Pre School Nursery for the year ended 31 August 2025.

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 Charity'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

I can confirm that I am qualified to undertake the examination because I am a Fellow and registered member of the Chartered Institute of Public Finance and Accountancy (CIPFA).

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 Charity 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.

Lesley Kay BSc(Hons) MPA FCPFA
Parallax Consultancy Limited
7 Mauldeth Road
Heaton Moor
Stockport
SK4 3NW

Dated: 09 March 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR HIGH LEGH PRE SCHOOL NURSERY
FOR THE
YEAR ENDED 31 AUGUST 2025

			2025	2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
INCOME AND ENDOWMENTS FROM				
Donations and Legacies	£76	£250	£326	£1,311
Charitable Activities	£168,243	£162,004	£330,247	£326,433
Other Trading Activities	£2,292	£0	£2,292	£10,673
Investment Income	£43	£0	£43	£3
Total Income	£170,654	£162,254	£332,908	£338,420
EXPENDITURE ON				
Raising Funds	£1,267	£0	£1,267	£6,502
Charitable Activities	£174,638	£162,254	£336,892	£276,927
Other Expenditure	£445	£0	£445	£151
Total Expenditure	£176,350	£162,254	£338,604	£283,580
NET INCOME	-£5,696	£0	-£5,696	£54,840
TOTAL FUNDS CARRIED FORWARD	-£5,696	£0	-£5,696	£54,840

BALANCE SHEET FOR HIGH LEGH PRE SCHOOL NURSERY
FOR THE
YEAR ENDED 31 AUGUST 2025

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
FIXED ASSETS				
Tangible assets	£0	£0	£0	£0
CURRENT ASSETS				
Debtors	-£242	£0	-£242	-£920
Cash at Bank	£49,969	£55,724	£105,692	£56,707
Total Current Assets	£49,727	£55,724	£105,450	£55,787
CREDITORS				
Amounts failing due within one year	£7,782	£55,724	£63,505	£43,689
NET CURRENT ASSETS	£41,945	£0	£41,945	£12,098
TOTAL ASSETS LESS CURRENT LIABILITES	£41,945	£0	£41,945	£12,098
LONG TERM CREDITORS				
Amounts failing after one year	£6,524	£0	£6,524	£194
NET ASSETS	£35,421	£0	£35,421	£11,904

The financial statements were approved by the Board of Trustees and authorised and approved for issue on 23/03/2026 and were signed on it's behalf by:

Signature: ____________________________________

Print Name:___________________________________

Role: ___________________________________

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Basis of preparing 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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity Is exempt from 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 exist when specified by Cheshire East Council or when funds are raised for particular restricted purposes.

2. OTHER TRADING ACTIVITIES

	2025	2024
Program income	£2,292	£10,673
Total Income	£2,292	£10,673

3. INVESTMENT INCOME

	2025	2024
Deposit account interest	£43	£3
Total Income	£43	£3

4. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses
There were no trustee's expenses paid for the year ended 31 August 2025.

5. STAFF

	2025	2024
Office staff	12	12
Total staff	12	12

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

6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
Debtors	-£242	-£920
Total Income	-£242	-£920

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
Taxation	£2,178	-£995
Other Creditors	£61,327	£44,684
Total Creditors	£63,505	£43,689

Accounts

High Legh Pre-School Nursery (Charity no 1039999) Trustees Annual Report for the year ended 31 August 2024.

The Pre-School made a net profit during the year from September 2023 to August 2024, another positive year which is a real accomplishment. The Pre-School continued to decrease their outgoings by maintaining the reduction of the amount of costly agency which helped increase the bank account tremendously. There has also been an increase in the amount of funding we receive for a child, and this has contributed towards a positive financial year.

Continuing from last year, we continue to use the separate account for fundraising. This means that we don't mix daily spends with efforts of fundraising for certain areas of the nursery. This meant that this year we were able to spend on the nursery garden, both toys, foundations and fencing, and redecorate internally and externally. In addition to this, to parallel with the increase of spends and overall external costs increasing out of our control, we had to increase our fees to ensure we remained in the black and had positive cash flow, which we will continue to increase on an annual basis.

Please refer to the accompanied accounts which detail the various categories of income and expenditure during the year to 31st August 2024, which are recorded on a cash accounting basis and made up the result for the year.

High Legh Pre-School Accounts Summary 23-24

Main Accounts 23-24

	Month	September	October	November	December	January	February	March	April	May	June	July	August	TOTALS
	Year	2023	2023	2023	2023	2024	2024	2024	2024	2024	2024	2024	2024	
Income	Fees	£17,845	£16,332	£17,178	£12,345	£15,371	£16,398	£15,453	£17,593	£21,070	£12,456	£22,645	£13,062	£197,749
	Cheshire East Funding	£0	£0	£8,813	£16,722	£0	£0	£9,085	£34,610	£0	£15,536	£0	£42,378	£127,144
	Grant	£250	£0	£0	£1,000	£0	£0	£0	£0	£0	£0	£0	£0	£1,250
	Fundraising	£642	£65	£3,286	£442	£750	£0	£0	£0	£129	£1,000	£176	£1,929	£8,419
	Donations	£0	£0	£0	£0	£0	£0	£61	£0	£0	£0	£0	£0	£61
	Interest	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3
	Supermarket Refund	£16	£19	£11	£12	£31	£17	£7	£3	£0	£27	£35	£1	£179
	HLPS FR Account	£0	£0	£0	£1,350	£0	£864	£385	£937	£213	£1,138	£0	£0	£4,887
	HLPS Renewals Account	£0	£0	£781	£0	£1,139	£318	£52	£316	£198	£691	£241	£0	£3,736
	Milk	£0	£0	£0	£0	£448	£0	£0	£309	£0	£0	£0	£0	£757
	HMRC	£5,707	£0	£0	£0	£0	£0	£1,706	£0	£0	£0	£0	£0	£7,413
	Charity Levy	£70	£310	£0	£40	£310	£20	£30	£400	£10	£0	£0	£90	£1,280
	Misc	£0	£0	£478	£0	£0	£0	£128	£111	£0	£0	£0	£34	£751
	Garden	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Outgoings	Rent	£1,500	£1,500	£2,281	£1,500	£1,500	£1,500	£1,500	£1,600	£1,600	£1,948	£1,600	£1,600	£19,629
	Wages	£14,402	£15,295	£15,313	£14,294	£15,072	£14,805	£16,119	£16,836	£16,592	£17,009	£16,200	£21,512	£193,448
	Supermarket	£660	£899	£795	£476	£975	£790	£817	£1,021	£872	£991	£934	£735	£9,966
	Utilities	£599	£907	£690	£500	£1,107	£477	£701	£1,162	£841	£721	£1,897	£605	£10,207
	Payroll Expenses	£42	£42	£0	£0	£194	£0	£0	£194	£0	£0	£194	£0	£665
	Pension	£773	£748	£814	£0	£0	£0	£0	£4,129	£956	£929	£957	£915	£10,220
	Maintenance	£0	£0	£1,278	£0	£540	£0	£1,674	£0	£90	£521	£0	£1,663	£5,766
	Milk	£0	£130	£233	£0	£228	£118	£0	£145	£108	£164	£294	£0	£1,419
	Child activities	£0	£315	£376	£225	£90	£135	£135	£180	£270	£180	£135	£0	£2,041
	Trips/visits	£0	£30	£0	£55	£0	£0	£0	£0	£131	£0	£30	£0	£246
	Resources	£297	£882	£438	£207	£951	£305	£517	£410	£540	£489	£549	£169	£5,753
	Equipment	£0	£75	£50	£24	£64	£0	£0	£201	£0	£0	£108	£305	£827
	Capitalised equipment	£0	£315	£175	£1,350	£0	£0	£0	£0	£0	£2,660	£2,000	£0	£6,500
	Tax/HMRC	£2,481	£2,913	£3,183	£1,857	£4,036	£3,324	£3,088	£3,503	£3,774	£3,730	£3,913	£3,718	£39,520
	Fundraising exp	£393	£0	£170	£138	£0	£0	£0	£0	£0	£742	£85	£449	£1,977
	Training	£105	£0	£0	£0	£181	£0	£400	£0	£0	£15	£130	£0	£831
	Training exp	£0	£0	£27	£0	£0	£0	£0	£0	£0	£0	£0	£0	£27
	Agency	£0	£714	£632	£547	£386	£82	£338	£0	£944	£216	£148	£0	£4,006
	Staff expenses	£0	£0	£0	£872	£35	£0	£0	£71	£0	£0	£33	£0	£1,011
	Marketing/advert	£0	£153	£13	£13	£13	£32	£13	£421	£13	£0	£26	£181	£878
	DBS	£0	£0	£0	£0	£63	£0	£0	£0	£0	£0	£0	£0	£63
	Uniform	£0	£0	£0	£0	£0	£318	£0	£0	£0	£0	£0	£363	£681
	Ofsted	£0	£0	£0	£0	£0	£0	£0	£220	£40	£0	£0	£0	£260
	HLPS Fundraising Account	£642	£406	£3,272	£168	£1,032	£70	£61	£410	£30	£1,921	£91	£0	£8,103
	HLPS Yearly Renewals	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,400
	Misc	£52	£0	£0	£40	£0	£0	£0	£0	£0	£343	£0	£0	£435
	Garden	£200	£75	£0	£0	£0	£1,965	£229	£1,200	£330	£2,985	£0	£50	£7,035
Monthly total	**Incomings**	£24,531	£16,726	£30,548	£31,910	£18,050	£17,618	£26,907	£54,279	£21,621	£30,848	£23,097	£57,494	**£353,630**
	Outgoings	£22,346	£25,597	£29,940	£22,465	£26,665	£24,120	£25,791	£31,904	£27,330	£35,765	£29,524	£32,465	**£333,913**
	Net position	£2,185	-£8,871	£607	£9,445	-£8,615	-£6,502	£1,116	£22,375	-£5,709	-£4,917	-£6,426	£25,029	**£19,717**

Fundraising Account 23-24

Month	Year	Income													Outgoing			Monthly total		
		Summer Fundraiser	Sunday Teas	Grant	3 Peaks Challenge	Bank Interest	Charity Levy (per term)	Easy Fundraising	Christmas Events	Photographer	Gift Aid	Bike Ride	10k Run	Misc	Fundraising exp	HLPS Main Account	Misc	Income	Outgoings	Net position
September	2023	£577	£65	£0	£0	£7	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	**£649**	**£0**	**£649**
October	2023	£26	£0	£0	£0	£7	£380	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	**£412**	**£0**	**£412**
November	2023	£10	£0	£0	£3,107	£9	£0	£25	£25	£105	£0	£0	£0	£0	£0	£0	£0	**£3,281**	**£0**	**£3,281**
December	2023	£0	£0	£0	£0	£11	£0	£0	£168	£0	£0	£0	£0	£0	£0	£1,350	£0	**£178**	**£1,350**	**-£1,172**
January	2024	£0	£0	£0	£410	£10	£310	£0	£312	£0	£0	£0	£0	£0	£0	£0	£0	**£1,042**	**£0**	**£1,042**
February	2024	£0	£0	£0	£0	£12	£60	£0	£10	£0	£0	£0	£0	£0	£600	£264	£0	**£82**	**£864**	**-£782**
March	2024	£0	£0	£0	£0	£11	£0	£0	£0	£0	£61	£0	£0	£0	£0	£385	£0	**£72**	**£385**	**-£313**
April	2024	£0	£0	£0	£0	£10	£410	£0	£0	£0	£0	£0	£0	£0	£0	£937	£0	**£420**	**£937**	**-£517**
May	2024	£0	£0	£0	£0	£11	£30	£0	£0	£0	£0	£0	£0	£0	£0	£213	£0	**£41**	**£213**	**-£172**
June	2024	£0	£844	£0	£0	£11	£0	£0	£0	£0	£0	£0	£129	£948	£190	£0	£948	**£1,932**	**£1,138**	**£794**
July	2024	£0	£0	£0	£0	£10	£0	£0	£0	£0	£0	£91	£0	£0	£0	£0	£0	**£101**	**£0**	**£101**
August	2024	£0	£0	£0	£0	£10	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	**£10**	**£0**	**£10**
TOTALS		£612	£909	£0	£3,517	£118	£1,190	£25	£515	£105	£61	£91	£129	£948	£790	£3,149	£948	**£8,221**	**£4,887**	**£3,334**

Renewals Account 23-24

Month	Year	Incoming			Outgoings		Monthly total		
		Interest	HLPS Monthly Renewals	Misc	HLPS Main Account	Misc	Income	Outgoings	Net position
September	2023	£1	£200	£0	£0	£0	**£201**	**£0**	**£201**
October	2023	£2	£200	£0	£0	£0	**£202**	**£0**	**£202**
November	2023	£2	£200	£0	£781	£0	**£202**	**£781**	**-£579**
December	2023	£2	£200	£0	£0	£0	**£202**	**£0**	**£202**
January	2024	£2	£200	£0	£1,139	£0	**£202**	**£1,139**	**-£938**
February	2024	£1	£200	£0	£318	£0	**£201**	**£318**	**-£117**
March	2024	£1	£200	£0	£52	£0	**£201**	**£52**	**£149**
April	2024	£1	£200	£0	£316	£0	**£201**	**£316**	**-£115**
May	2024	£1	£200	£0	£198	£0	**£201**	**£198**	**£3**
June	2024	£1	£200	£0	£691	£0	**£201**	**£691**	**-£491**
July	2024	£0	£200	£0	£241	£0	**£200**	**£241**	**-£41**
August	2024	£0	£200	£0	£0	£0	**£200**	**£0**	**£200**
TOTALS		£13	£2,400	£0	£3,736	£0	**£2,413**	**£3,736**	**-£1,324**

Independent Examiner's Report

to the trustees of High Legh Pre-school Nursery (Charity no 1039999)

on the accounts for year ending 31 August 2024

I report on the accounts of the Trust for the year ended 31 August 2024, which are set out as submitted.

Respective responsibilities of trustees and examiner:

The charity's trustees and in particular, the treasurer Elizabeth Mason are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report:

My examination was carried out in accordance with the 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 in 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 section 41 of the 1993 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act 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.

Signed: Patricia Sharrock

Date: 19th FEBRUARY 2025

Name: Patricia Sharrock

Address: 35 Walton Road
Stockton Heath
Cheshire
WA4 6NW

Accounts

High Legh Pre-School Nursery (Charity no 1039999) Trustees Annual Report for the year ended 31 August 2023.

The Pre-School made a net profit during the year from September 2022 to August 2023. The Pre-School increased their income by reducing the amount of costly agency which helped increase the bank account tremendously. As documented in previous years, the recruitment of permanent staff has been a real issue and agency had to be used to avoid closure, but this year a positive change in the reduction of agency has occurred for the better, as shown in the bank balance.

One major change for this year is that a separate bank account was open for fundraising and one for renewals. This means that we don't mix daily spends with efforts of fundraising for certain areas of the nursery. For the renewals, this was a standing order each month as most of our renewals occur in March so this would help with cashflow. In addition to this, to parallel with the increase of spends and overall external costs increasing, we had to increase our fees to ensure we remained in the black and had positive cash flow.

Please refer to the accompanied accounts which detail the various categories of income and expenditure during the year to 31st August 2023, which are recorded on a cash accounting basis and made up the result for the year.

Main Accounts for HLPS Nursery 22-23

	Month	September	October	November	December	January	February	March	April	May	June	July	August	TOTALS
	Year	2022	2022	2022	2022	2023	2023	2023	2023	2023	2023	2023	2023	
Income	Fees	£14,651	£17,443	£13,162	£14,437	£22,563	£13,311	£20,980	£13,731	£23,666	£15,142	£19,246	£12,349	£200,681
	Cheshire East Funding	£0	£0	£6,068	£13,134	£0	£0	£5,737	£17,238	£0	£7,499	£0	£15,974	£65,651
	Grant	£0	£0	£1,611	£500	£0	£0	£0	£0	£0	£0	£0	£0	£2,111
	Fundraising	£0	£0	£0	£599	£0	£20	£0	£0	£278	£737	£0	£26	£1,660
	Donations	£0	£150	£0	£0	£0	£0	£0	£0	£0	£38	£0	£0	£188
	Interest	£0	£0	£0	£0	£0	£0	£3	£0	£0	£0	£0	£0	£4
	Supermarket	£5	£27	£17	£12	£23	£9	£9	£38	£196	£14	£1	£24	£375
	HLPS FR Account	£0	£3,800	£0	£0	£0	£0	£1,934	£0	£0	£0	£0	£0	£5,734
	HLPS Renewals Account	£0	£0	£0	£0	£170	£0	£0	£238	£0	£337	£0	£0	£746
	Milk	£0	£0	£0	£0	£77	£0	£0	£0	£359	£0	£0	£297	£734
	HMRC	£0	£0	£0	£0	£0	£1,994	£0	£4,840	£0	£0	£0	£0	£6,835
	Misc	£0	£720	£0	£197	£0	£0	£0	£0	£250	£424	£0	£0	£1,591
Outgoings	Rent	£1,400	£1,400	£1,400	£2,721	£1,400	£1,400	£1,400	£1,400	£1,600	£1,500	£1,500	£1,500	£18,621
	Wages	£12,966	£13,015	£12,531	£13,535	£12,959	£15,849	£16,127	£16,117	£14,332	£13,654	£14,809	£15,469	£171,362
	Meals	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Supermarket	£332	£502	£596	£343	£739	£534	£703	£538	£739	£631	£625	£535	£6,817
	Utilities	£357	£396	£768	£1,401	£207	£734	£267	£363	£505	£992	£410	£823	£7,223
	Payroll Expenses	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£504
	Pension	£490	£463	£467	£609	£610	£570	£721	£730	£699	£679	£707	£703	£7,450
	Maintainence	£2,103	£175	£181	£333	£696	£120	£121	£480	£309	£728	£393	£50	£5,688
	Milk	£47	£0	£109	£86	£90	£91	£196	£0	£216	£0	£142	£196	£1,173
	Child activities	£140	£370	£435	£270	£0	£415	£0	£200	£0	£200	£670	£0	£2,700
	Trips/visits	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Resources	£159	£147	£0	£149	£386	£707	£559	£108	£616	£294	£466	£168	£3,759
	Equipment	£30	£32	£264	£29	£87	£113	£699	£4	£0	£40	£90	£0	£1,388
	Tax/HMRC	£1,850	£2,972	£332	£4,267	£2,566	£2,221	£3,129	£2,890	£1,747	£1,592	£1,597	£1,713	£26,876
	Fundraising exp	£0	£0	£0	£80	£0	£0	£0	£0	£0	£0	£0	£0	£80
	Training	£150	£0	£0	£0	£0	£0	£85	£0	£0	£0	£85	£0	£320
	Training exp	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£23	£0	£23
	Agency	£0	£0	£0	£0	£115	£0	£117	£0	£0	£164	£124	£0	£520
	Staff expenses	£50	£31	£81	£31	£294	£0	£0	£0	£0	£180	£0	£0	£667
	Marketing/advert	£0	£0	£0	£0	£0	£110	£0	£198	£0	£0	£0	£0	£308
	DBS	£0	£0	£0	£153	£0	£0	£0	£0	£0	£0	£0	£0	£153
	Uniform	£0	£0	£0	£0	£0	£0	£337	£0	£0	£0	£0	£0	£337
	Ofsted	£0	£0	£0	£0	£0	£0	£0	£260	£0	£0	£0	£0	£260
	HLPS Fundraising Account	£20	£3,550	£360	£1,305	£410	£0	£0	£400	£298	£925	£0	£26	£7,294
	HLPS Yearly Renewals	£150	£150	£150	£150	£150	£150	£150	£150	£150	£283	£150	£150	£1,933
	Misc	£0	£0	£0	£0	£0	£0	£542	£0	£0	£439	£0	£1,000	£1,981
Monthly total	**Income**	**£14,656**	**£22,140**	**£20,858**	**£28,879**	**£22,834**	**£15,334**	**£28,663**	**£36,085**	**£24,749**	**£24,191**	**£19,248**	**£28,671**	**£286,309**
	Outgoings	**£20,286**	**£23,244**	**£17,718**	**£25,505**	**£20,749**	**£23,055**	**£25,196**	**£23,880**	**£21,253**	**£22,344**	**£21,835**	**£22,375**	**£267,439**
	Net position	**-£5,630**	**-£1,104**	**£3,141**	**£3,374**	**£2,085**	**-£7,721**	**£3,468**	**£12,206**	**£3,496**	**£1,848**	**-£2,587**	**£6,296**	**£18,870**

Fundraising Account for HLPS Nursery 22-23

	Month	September	October	November	December	January	February	March	April	May	June	July	August	TOTALS
	Year	2022	2022	2022	2022	2023	2023	2023	2023	2023	2023	2023	2023	
Income	Easy FR	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£38.07	£0.00	£0.00	£0.00	£38
	Magic Little Grant	£0.00	£0.00	£0.00	£500.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£500
	Christmas	£0.00	£0.00	£0.00	£805.21	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£805
	Easter	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£260.00	£0.00	£0.00	£0.00	£260
	Interest	£0.20	£0.20	£0.41	£1.13	£2.53	£3.32	£2.92	£3.29	£3.18	£3.76	£4.28	£5.06	£30
	Charity Levy (per term)	£0.00	£0.00	£360.00	£0.00	£410.00	£0.00	£0.00	£400.00	£0.00	£0.00	£0.00	£0.00	£1,170
	Donation	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£150.00	£0.00	£0.00	£150
	HLPS Renewals Account	£0.00	£3,550.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£3,550
	Sunday Teas	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£737.08	£0.00	£0.00	£737
	Charity Box	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£38.00	£0.00	£0.00	£38
	Misc	£19.82	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£20
Outgoings	HLPS Main Account - Fundraising exp and purchases	£29.69	£3,800.00	£0.00	£0.00	£0.00	£0.00	£1,312.30	£0.00	£0.00	£0.00	£0.00	£0.00	£5,142
Monthly total	**Income**	**£20.02**	**£3,550.20**	**£360.41**	**£1,306.34**	**£412.53**	**£3.32**	**£2.92**	**£403.29**	**£301.25**	**£928.84**	**£4.28**	**£5.06**	**£7,298.46**
	Outgoings	**£29.69**	**£3,800.00**	**£0.00**	**£0.00**	**£0.00**	**£0.00**	**£1,312.30**	**£0.00**	**£0.00**	**£0.00**	**£0.00**	**£0.00**	**£5,141.99**
	Net position	**-£9.67**	**-£249.80**	**£360.41**	**£1,306.34**	**£412.53**	**£3.32**	**-£1,309.38**	**£403.29**	**£301.25**	**£928.84**	**£4.28**	**£5.06**	**£2,156.47**

Renewal Accounts for HLPS Nursery 22-23

	Month	September	October	November	December	January	February	March	April	May	June	July	August	TOTALS
	Year	2022	2022	2022	2022	2023	2023	2023	2023	2023	2023	2023	2023	
Incoming	Interest	£0.00	£0.01	£0.03	£0.10	£0.23	£0.28	£0.33	£0.34	£0.09	£0.19	£0.27	£0.30	£2.17
	HLPS Monthly Renewals	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	£1,800.00
	Misc	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£132.54	£0.00	£1,000.00	£1,132.54
Outgoings	HLPS Main Account	£0.00	£0.00	£0.00	£0.00	£170.40	£0.00	£621.73	£238.00	£0.00	£337.26	£0.00	£0.00	£1,367.39
Monthly Total	**Income**	**£150.00**	**£150.01**	**£150.03**	**£150.10**	**£150.23**	**£150.28**	**£150.33**	**£150.34**	**£150.09**	**£282.73**	**£150.27**	**£1,150.30**	**£2,934.71**
	Outgoings	**£0.00**	**£0.00**	**£0.00**	**£0.00**	**£170.40**	**£0.00**	**£621.73**	**£238.00**	**£0.00**	**£337.26**	**£0.00**	**£0.00**	**£1,367.39**
	Net position	**£150.00**	**£150.01**	**£150.03**	**£150.10**	**-£20.17**	**£150.28**	**-£471.40**	**-£87.66**	**£150.09**	**-£54.53**	**£150.27**	**£1,150.30**	**£1,567.32**

Independent Examiner's Report

to the trustees of High Legh Pre-school Nursery (Charity no 1039999)

on the accounts for year ending 31 August 2023

I report on the accounts of the Trust for the year ended 31 August 2023, which are set out as submitted.

Respective responsibilities of trustees and examiner:

The charity's trustees and in particular, the treasurer Elizabeth Mason are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report:

My examination was carried out in accordance with the 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 in 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 section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act 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.

Date 29/02/24

Accounts

High Legh Pre-School Nursery (Charity no 1039999)
Trustees Annual Report for the year ended 31 August 2022
Prepared by Treasurer Elizabeth Mason on 21/04/2023

The Pre-School made a net loss of £21,855 during the year from September 2021 to August 2022, which was a significant setback from the profit we had the developed the year before. The Pre-School tried to increase their income where possible by trying to fill more spaces within the nursery and do various fundraising events but there were substantial recruitment issues for permanent staffing and a maternity manager cover whereby costly agency had to be used to ensure the nursery was within ratios and could stay open. This is at a significant cost and a large proportion of the spend throughout September 2021 - August 2022 has been spent here. The nursery hopes to rectify this with the employment of staff on a lasting basis. We also had to undertake some maintenance on the nursery building and gardens which was expensive but necessary. We also found ourselves with a tax bill of £6000 which we had to pay over a period of 7 months in instalments to be able to afford to pay it back.

Please refer to the accompanied accounts which detail the various categories of income and expenditure during the year to 31st August 2022, which are recorded on a cash accounting basis and made up the result for the year.

Month		September	October	November	December	January	February	March	April	May	June	July	August	Total
Year		2021	2021	2021	2021	2022	2022	2022	2022	2022	2022	2022	2022	2021-2022
Income	Fees	£14,643	£13,294	£9,465	£12,229	£10,528	£13,121	£13,743	£11,456	£20,892	£11,540	£14,662	£17,505	£163,078
	Grant	£0	£0	£16,230	£16,923	£0	£572	£12,573	£17,854	£357	£7,696	£6,243	£11,310	£89,758
	Fundraising	£65	£105	£126	£27	£5	£22	£208	£36	£0	£867	£534	£20	£2,015
	Donations	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Misc	£238	£652	£1	£14	£2	£14	£103	£341	£561	£244	£0	£12	£2,183
Outgoings	Rent	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£16,800
	Wages	£10,219	£12,021	£12,029	£13,718	£13,089	£12,959	£13,784	£15,447	£12,648	£12,390	£13,715	£12,985	£155,005
	Meals	£784	£869	£394	£825	£947	£782	£879	£374	£118	£414	£0	£0	£6,386
	Supermarket	£569	£363	£711	£448	£278	£342	£569	£398	£395	£405	£655	£456	£5,591
	Utilities	£310	£179	£224	£691	£205	£637	£415	£308	£504	£467	£373	£418	£4,729
	Payroll Expenses	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£504
	Pension	£451	£599	£498	£391	£527	£346	£363	£312	£524	£438	£475	£563	£5,488
	Maintenance	£652	£333	£2,143	£2,595	£117	£369	£330	£370	£593	£445	£302	£123	£8,371
	Milk	£0	£103	£99	£177	£64	£74	£153	£0	£165	£168	£0	£108	£1,111
	Child activities	£0	£475	£140	£363	£295	£220	£335	£200	£315	£200	£160	£220	£2,923
	Trips/visits	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Resources	£388	£281	£569	£264	£499	£264	£474	£841	£677	£351	£279	£163	£5,048
	Equipment	£396	£121	£251	£240	£133	£257	£369	£270	£62	£519	£55	£141	£2,814
	Tax/HMRC	£1,168	£1,547	£2,568	£1,071	£0	£2,251	£2,316	£2,460	£3,398	£4,042	£909	£2,520	£24,248
	Fundraising Exp	£0	£0	£0	£0	£0	£0	£140	£885	£0	£50	£15	£0	£1,090
	Training	£136	£10	£0	£0	£0	£65	£32	£267	£0	£0	£0	£0	£510
	Training exp	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Staff expenses	£2,992	£2,283	£7,282	£3,174	£2,467	£721	£5,289	£1,043	£534	£1,414	£502	£258	£27,958
	Marketing/advert	£316	£163	£149	£64	£96	£0	£0	£0	£0	£0	£0	£0	£789
	DBS	£0	£0	£0	£0	£0	£0	£0	£52	£0	£0	£0	£0	£52
	Uniform	£90	£0	£0	£99	£0	£0	£0	£0	£0	£0	£0	£0	£189
	Ofsted	£0	£0	£0	£0	£0	£0	£0	£220	£0	£0	£0	£0	£220
	Misc	£0	£0	£50	£18	£0	£0	£0	£873	£36	£850	£5,501	£1,735	£9,063
Monthly Total	**Income**	**£14,946**	**£14,051**	**£25,822**	**£29,192**	**£10,534**	**£13,730**	**£26,628**	**£29,687**	**£21,810**	**£20,348**	**£21,439**	**£28,847**	**£257,034**
	Outgoings	**£19,912**	**£20,790**	**£28,551**	**£25,579**	**£20,159**	**£20,728**	**£26,890**	**£25,761**	**£21,412**	**£23,594**	**£24,382**	**£21,130**	**£278,889**
	Net position	**-£4,967**	**-£6,739**	**-£2,729**	**£3,613**	**-£9,625**	**-£6,998**	**-£262**	**£3,926**	**£397**	**-£3,246**	**-£2,943**	**£7,717**	**-£21,855**

Independent Examiner's Report

to the Trustees of High Legh Pre-School Nursery (Charity no 1039999)

on the accounts for year ending 31 August 2022

I report on the accounts of the Trust for the year ending 31 August 2022, which are set out as submitted.

Respective responsibilities of trustees and examiner:

The charity's trustees and in particular, the treasurer, Elizabeth Mason & administrator Jennifer Nicholls are responsible for the preparation of the accounts. The charity's trustees consider than an audit is not required for this year under section 43 (2) of the Charities Act 1993 (The 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 43 of the 1993 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under Section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to my attention

Basis of independent examiners report:

My examination was carried out in accordance with the 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 in 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 section 41 of the 1993 Act; and
   • to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act 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.

Signed:

....

Date: 28 February 2023

Name: Patricia Sharrock

Address: 1 Dundonald Avenue
Stockton Heath
Cheshire
WA4 6JT

HIGH LEGH PRE-SCHOOL NURSERY

BANK CONTROL ACCOUNT NUMBERED 00446150

Balance as at 1.9.21	29,771.83	Paid in the year	278,889.18
Received in the year	257,043.82	Balance as at 31.8.22	7,926.47
	286,815.65		**286,815.65**

HIGH LEGH PRE-SCHOOL NURSERY

BB INST ONLINE CONTROL ACCOUNT NUMBERED 29939768

Account opened 4.4.22		-	Paid in the year	3,000.00
Received in the year		7,686.00	Balance as at 31.8.22	4,686.18
Interest received in year:-				
9.5.22	0.01			
9.6.22	0.01			
11.7.22	0.02			
9.8.22	0.14	0.18		
		7,686.18		**7,686.18**

Accounts

High Legh Pre-School Nursery (Charity no 1039999) Trustees Annual Report for the year ended 31 August 2021 Prepared by Treasurer Elizabeth Mason on 20/04/2022

The Pre-School made a net profit during the year from September 2020 to August 2021, which was a significant improvement from the loss we had the developed the year before. The Pre- School increased their income where possible via obtaining various discretionary grants which have helped the increase of the bank account tremendously. There has also been the utilisation of the government's Coronavirus Job Retention Scheme and through continued fundraising efforts where possible.

The recruitment of permanent staff has been a real issue and we have had to use agency on a number of days to ensure the nursery stays open and if this wasn't possible, we have had to close the nursery for a period of time and refund parents. However, this is at a significant cost and a large proportion of the spend throughout September 2020 - August 2021 has been spent here. The nursery hopes to rectify this with the employment of staff on a lasting basis.

Please refer to the accompanied accounts which detail the various categories of income and expenditure during the year to 31st August 2021, which are recorded on a cash accounting basis and made up the result for the year.

Monthly total		September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	Total 2020-21
Income	Fees	£11,766	£8,796	£9,877	£10,154	£7,509	£6,788	£16,037	£10,286	£12,305	£15,457	£11,956	£8,525	£129,454
	Grant	£9,027	£2,508	£7,566	£10,490	£0	£2,458	£5,894	£15,508	£0	£7,549	£0	£17,111	£78,111
	Fundraising	£19	£96	£297	£164	£0	£0	£0	£0	£35	£10	£0	£45	£666
	Donations	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Misc	£925	£172	£235	£256	£120	£52	£2,831	£50	£373	£76	£87	£535	£5,713
Outgoings	Rent	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£16,800
	Wages	£7,858	£8,328	£7,181	£9,833	£6,887	£7,352	£7,711	£439	£9,723	£9,240	£9,036	£10,323	£93,909
	Meals	£668	£462	£517	£679	£248	£519	£485	£562	£751	£1,127	£661	£401	£7,081
	Supermarket	£263	£299	£241	£186	£109	£188	£318	£220	£248	£328	£303	£312	£3,015
	Utilities	£229	£41	£49	£315	£333	£3,245	£1,132	£603	£381	£432	£361	£269	£7,391
	Payroll Expenses	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£42	£504
	Pension	£314	£287	£333	£310	£457	£2,435	£382	£339	£486	£369	£336	£366	£6,414
	Maintainence	£347	£582	£117	£177	£21	£1,472	£328	£466	£115	£303	£262	£204	£4,393
	Milk	£62	£62	£0	£62	£92	£51	£109	£0	£43	£64	£0	£166	£712
	Child activities	£0	£0	£315	£0	£0	£0	£0	£0	£0	£460	£250	£167	£1,192
	Trips/visits	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Resources	£236	£168	£273	£280	£336	£73	£370	£473	£288	£527	£687	£355	£4,066
	Equipment	£1,152	£54	£303	£0	£44	£228	£184	£146	£506	£50	£140	£87	£2,894
	Tax/HMRC	£1,235	£980	£1,929	£98	£1,807	£1,357	£1,538	£1,277	£1,530	£1,177	£993	£987	£14,908
	Fundraising exp	£0	£0	£0	£0	£0	£140	£0	£0	£0	£0	£0	£0	£140
	Training	£0	£0	£35	£0	£10	£0	£240	£20	£86	£40	£0	£536	£967
	Training exp	£0	£89	£99	£0	£0	£0	£0	£7	£0	£14	£0	£0	£209
	Staff expenses	£12	£1,243	£6,762	£1,510	£1,481	£4,197	£4,832	£1,998	£1,427	£4,278	£4,190	£626	£32,556
	Marketing/advert	£0	£129	£0	£107	£0	£0	£0	£0	£65	£45	£51	£214	£609
	DBS	£0	£0	£0	£0	£0	£0	£134	£0	£0	£52	£0	£0	£186
	Uniform	£0	£0	£0	£0	£0	£0	£0	£339	£0	£0	£0	£0	£339
	Ofsted	£0	£0	£0	£0	£0	£0	£220	£0	£0	£0	£0	£0	£220
	Misc	£4	£500	£72	£407	£9	£0	£28	£40	£0	£0	£0	£0	£1,059
	Income	£21,737	£11,572	£17,975	£21,064	£7,629	£9,298	£24,762	£25,844	£12,712	£23,091	£12,044	£26,216	£213,944
	Outgoings	£13,822	£14,666	£19,669	£15,405	£13,276	£22,699	£19,451	£8,371	£17,091	£19,950	£18,711	£16,454	£199,564
	Net position	**£7,915**	**-£3,094**	**-£1,694**	**£5,659**	**-£5,646**	**-£13,401**	**£5,311**	**£17,473**	**-£4,379**	**£3,142**	**-£6,668**	**£9,762**	**£14,380**

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