

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 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 31<sup>st</sup> 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 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 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:**

A handwritten signature in blue ink, appearing to be 'PS', is written over a horizontal dotted line.

**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
	<u><u>286,815.65</u></u>		<u><u>286,815.65</u></u>

**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		
	<u><u>7,686.18</u></u>		<u><u>7,686.18</u></u>