

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	£85,651
	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
	Maintenance	£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
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
	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
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