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FOR THE
YEAR ENDED 31 AUGUST 2025

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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	<u>£170,654</u>	<u>£162,254</u>	<u>£332,908</u>	<u>£338,420</u>
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	<u>£176,350</u>	<u>£162,254</u>	<u>£338,604</u>	<u>£283,580</u>
NET INCOME	<u>-£5,696</u>	£0	<u>-£5,696</u>	£54,840
TOTAL FUNDS CARRIED FORWARD	<u><u>-£5,696</u></u>	<u><u>£0</u></u>	<u><u>-£5,696</u></u>	<u><u>£54,840</u></u>

HIGH LEGH PRE SCHOOL NURSERY

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 LIABILITIES	£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: _____

NOTES TO THE FINANCIAL STATEMENTS FOR HIGH LEGH PRE SCHOOL NURSERY
FOR THE
YEAR ENDED 31 AUGUST 2025

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	<u>£2,292</u>	<u>£10,673</u>

3. INVESTMENT INCOME

	2025	2024
Deposit account interest	£43	£3
Total Income	<u>£43</u>	<u>£3</u>

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	<u>12</u>	<u>12</u>

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

6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
Debtors	-£242	-£920
Total Income	<u>-£242</u>	<u>-£920</u>

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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