

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

England & Wales · Charity number 1051924

Details

Other names HALL PARK NURSERY SCHOOL LIMITED

Status Registered

Legal form Charitable company

Company number [03132004](#)

Registered 1996-01-12

Register [View on the Charity Commission register](#)

Contact

Address Lytham Hall Park Nursery School
South Park
Lytham
Lancashire
FY8 4QU

Phone 01253735179

Email lythamhallparknursery@fsmail.net

Activities

Objects: 1. TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATIONAL, RECREATIONAL AND OTHER CHARITABLE FACILITIES. 2. TO ADVANCE THE EDUCATION OF PUPILS ATTENDING LYTHAM HALL PARK COUNTY PRIMARY SCHOOL BY FURTHERING THE CHARITABLE PURPOSES OF THE LYTHAM HALL PARK SCHOOL FUND.

Activities: Nursery School

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£9	£75,468	-	-
2024-08-31	£230,765	£200,069	-	-
2023-08-31	£244,474	£248,749	-	-
2022-08-31	£243,807	£256,516	-	-
2021-08-31	£241,518	£262,665	-	-
2020-08-31	£253,309	£255,571	-	-

Trustees

Name	Role	Appointed
BEVERLEY SUSAN HARRISON DSC HONS		
PATRICIA ANN FIELDHOUSE		
Sharon Bowker		2004-03-04

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

England & Wales - Charity number 1051924

Accounts

REGISTERED COMPANY NUMBER: 03132004 (England and Wales)
REGISTERED CHARITY NUMBER: 1051924

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
LYTHAM HALL PARK NURSERY SCHOOL LIMITED

Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

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for the Year Ended 31 AUGUST 2024

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REPORT OF THE TRUSTEES
for the Year Ended 31 AUGUST 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of children below the compulsory school age by providing or assisting in the provision of educational, recreational and other charitable facilities in augmentation of such facilities financed by the local education authority.

To advance the education of pupils attending Hall Park County Primary School by furthering the charitable purposes of the Hall Park Nursery School.

Public benefit

The Trustees consider that due regard has been paid to the Public Benefit Guidance published by the Charity Commission in relation to section 4 of the Charities Act 2011.

The charity enables parents to go about their busy lives in the secure knowledge that their children are being educated and cared for in a quality learning environment.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The company's activities continued to be the provision of an educational nursery and provision of an After School Care Club (ASCC) and Breakfast Club (BC).

Income for the year decreased to £230,765 (2023:£244,473). Expenditure for the year decreased to £200,069 compared to last year's figures of £248,259.

After many years as a Limited Company, it was decided in light of new Section 27 DFE guidance regarding schools having their own nursery, the Trustees voted unanimously to close the Lytham Hall Park Nursery School Limited company and transfer monies and assets to Lytham Hall Park Primary School. Lytham Hall Park Primary School is within the remit of Lancashire County Council, and has been the beneficiary of profits from Lytham Hall Park Nursery School Limited since its inception. Legal advice from a specialist educational consultancy firm was sought and following their guidance the company will be wound up and assets transferred to Lytham Hall Park Primary School. The three directors notified Ofsted of their decision. From 1st June 2024 Lytham Hall Park Nursery School Limited no longer provides nursery and out of school provision and all staff were TUPE to Lancashire County Council on this date.

FINANCIAL REVIEW

Reserves policy

The reserves will be transferred to Lytham Hall Park Primary School as part of the Section 27 process.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The Charity's constitution contains the terms with regards the appointment of Trustees, these are summarised as follows:

(1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED (REGISTERED NUMBER: 03132004)

REPORT OF THE TRUSTEES
for the Year Ended 31 AUGUST 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Those who served as directors and trustees during the year and up to the date of this report were as follows:

Beverley Susan Harrison
Patricia Ann Fieldhouse
Sharon Bowker

The Committee meets bi-monthly.

Key management remuneration

The total remuneration paid to key management personnel in the year amounted to £25,000 (2023: £29,599).

Related parties

No trustee has any beneficial interest in the charitable company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The numbers of guarantees at 31st August 2024 was 3 (2023: 3)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03132004 (England and Wales)

Registered Charity number

1051924

Registered office

Lytham Hall Park Nursery
South Park
Lytham St Annes
Lancashire
FY8 4QU

Trustees

Ms B S Harrison
Miss P A Fieldhouse
Mrs S Bowker

Independent Examiner

Candice Higgins
Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Approved by order of the board of trustees on 22nd May 25 and signed on its behalf by:

Beverly S Harrison
Ms B S Harrison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYTHAM HALL PARK NURSERY SCHOOL LIMITED**

Independent examiner's report to the trustees of Lytham Hall Park Nursery School Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Whitehead & Howarth

Candice Higgins
The Institute of Chartered Accountants in England and Wales

Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Date: 22/5/25.....

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 AUGUST 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Fundraising events		187	26
Provision of education		221,083	235,335
Investment income	2	15	11
Other income		9,480	9,102
Total		<u>230,765</u>	<u>244,474</u>
EXPENDITURE ON			
Charitable activities			
Education Services		152,657	219,477
Other Expenditure		47,412	29,272
Total		<u>200,069</u>	<u>248,749</u>
NET INCOME/(EXPENDITURE)		30,696	(4,275)
RECONCILIATION OF FUNDS			
Total funds brought forward		87,436	91,711
TOTAL FUNDS CARRIED FORWARD		<u><u>118,132</u></u>	<u><u>87,436</u></u>

The notes form part of these financial statements

LYTHAM HALL PARK NURSERY SCHOOL LIMITED (REGISTERED NUMBER: 03132004)

BALANCE SHEET
31 AUGUST 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS			
Tangible assets	8	-	8,382
CURRENT ASSETS			
Debtors	9	2,592	1,756
Cash at bank		118,420	85,849
		<u>121,012</u>	<u>87,605</u>
CREDITORS			
Amounts falling due within one year	10	(2,880)	(8,551)
NET CURRENT ASSETS		<u>118,132</u>	<u>79,054</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		118,132	87,436
NET ASSETS		<u>118,132</u>	<u>87,436</u>
FUNDS	11		
Unrestricted funds		<u>118,132</u>	<u>87,436</u>
TOTAL FUNDS		<u>118,132</u>	<u>87,436</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd May 25 and were signed on its behalf by:

B S Harrison
B S Harrison - Trustee

The notes form part of these financial statements

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings - 20% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Grant income

Revenue grants are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is recognised in income in the period in which it becomes receivable.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

2. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Interest received	15	11
	<u>15</u>	<u>11</u>

3. SUPPORT COSTS

	Management	Other	Totals
	£	£	£
Education Services	5,067	-	5,067
Other Expenditure	5,980	38,009	43,989
	<u>11,047</u>	<u>38,009</u>	<u>49,056</u>

Support costs, included in the above, are as follows:

	Education Services	Other Expenditure	31.8.24 Total activities	31.8.23 Total activities
	£	£	£	£
Repairs	5,067	-	5,067	6,773
Accountancy fees	-	3,978	3,978	5,040
Fixtures and fittings depreciation	-	2,002	2,002	2,095
Loss on sale of tangible fixed assets	-	-	-	596
Donations	-	38,009	38,009	18,000
	<u>5,067</u>	<u>43,989</u>	<u>49,056</u>	<u>32,504</u>

4. NET INCOME/(EXPENDITURE)

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

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	2,002	2,094
Deficit on disposal of fixed assets	-	596
	<u>2,002</u>	<u>2,690</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

6. STAFF COSTS

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

	31.8.24	31.8.23
Administration and childcare	15	16
	<u> </u>	<u> </u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Fundraising events	26
Provision of education	235,335
Investment income	11
Other income	9,102
Total	<u>244,474</u>
EXPENDITURE ON	
Charitable activities	
Education Services	219,477
Other Expenditure	29,272
Total	<u>248,749</u>
NET INCOME/(EXPENDITURE)	(4,275)
RECONCILIATION OF FUNDS	
Total funds brought forward	91,711
TOTAL FUNDS CARRIED FORWARD	<u>87,436</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2023	54,318
Additions	1,629
Disposals	(55,947)
At 31 August 2024	-
DEPRECIATION	
At 1 September 2023	45,936
Charge for year	2,002
Eliminated on disposal	(47,938)
At 31 August 2024	-
NET BOOK VALUE	
At 31 August 2024	-
At 31 August 2023	8,382

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Other debtors	2,592	1,756

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade creditors	-	828
Social security and other taxes	-	1,580
Other creditors	-	566
Accruals and deferred income	2,880	5,577
	2,880	8,551

11. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	87,436	30,696	118,132
TOTAL FUNDS	87,436	30,696	118,132

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,765	(200,069)	30,696
TOTAL FUNDS	<u>230,765</u>	<u>(200,069)</u>	<u>30,696</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	91,711	(4,275)	87,436
TOTAL FUNDS	<u>91,711</u>	<u>(4,275)</u>	<u>87,436</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,474	(248,749)	(4,275)
TOTAL FUNDS	<u>244,474</u>	<u>(248,749)</u>	<u>(4,275)</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	91,711	26,421	118,132
TOTAL FUNDS	<u>91,711</u>	<u>26,421</u>	<u>118,132</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	475,239	(448,818)	26,421
TOTAL FUNDS	<u>475,239</u>	<u>(448,818)</u>	<u>26,421</u>

12. RELATED PARTY DISCLOSURES

During the year, Lytham Hall Park Nursery School Limited made donations to Lytham Hall Park School, where two of the Trustees are Governors, totalling £38,009 (2023: £18,000).

13. ULTIMATE CONTROLLING PARTY

There is no controlling party, the company is limited by guarantee.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

England & Wales - Charity number 1051924

Accounts

REGISTERED COMPANY NUMBER: 03132004 (England and Wales)
REGISTERED CHARITY NUMBER: 1051924

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023
FOR
LYTHAM HALL PARK NURSERY SCHOOL LIMITED

Whitehead & Howarth
327 Clifton Drive South
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LYTHAM HALL PARK NURSERY SCHOOL LIMITED

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for the Year Ended 31ST AUGUST 2023

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REPORT OF THE TRUSTEES
for the Year Ended 31ST AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of children below the compulsory school age by providing or assisting in the provision of educational, recreational and other charitable facilities in augmentation of such facilities financed by the local education authority.

To advance the education of pupils attending Hall Park County Primary School by furthering the charitable purposes of the Hall Park Nursery School.

Public benefit

The Trustees consider that due regard has been paid to the Public Benefit Guidance published by the Charity Commission in relation to section 4 of the Charities Act 2011.

The charity enables parents to go about their busy lives in the secure knowledge that their children are being educated and cared for in a quality learning environment.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The company's activities continue to be the provision of an educational nursery and provision of an After School Care Club (ASCC) and Breakfast Club (BC). During the year, the maximum capacity of the nursery was 32 children (2022: 32 children).

Income for the year decreased to £244,473 (2022:£249,757). Expenditure for the year decreased to £248,259 compared to last year's figures of £262,466.

The Management Committee would like to extend their thanks to the Nursery, ASCC and Breakfast Club staff for their continued professionalism, dedication, expertise and enthusiasm.

I wish to place on record my thanks to staff and committee members for their support, which has made the Nursery, ASCC and Breakfast Club the success it is.

The charity is now in consultation with Lytham Hall Park Primary School, parents and staff regarding a Section 27.

FINANCIAL REVIEW

Reserves policy

Reserves are needed to cover fluctuations in income and expenditure, to invest in new equipment where such is required, cover any legal costs that may arise and cover statutory redundancy payments in the event the business ceased trading etc. The trustees consider that the charity's reserves are adequate for these purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The Charity's constitution contains the terms with regards the appointment of Trustees, these are summarised as follows:

(1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

REPORT OF THE TRUSTEES
for the Year Ended 31ST AUGUST 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Those who served as directors and trustees during the year and up to the date of this report were as follows:

Beverley Susan Harrison
Patricia Ann Fieldhouse
Sharon Bowker

The Committee meets bi-monthly.

Key management remuneration

The total remuneration paid to key management personnel in the year amounted to £29,599 (2022: £28,768).

Related parties

No trustee has any beneficial interest in the charitable company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The numbers of guarantees at 31st August 2023 was 3 (2022: 3)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03132004 (England and Wales)

Registered Charity number

1051924

Registered office

Lytham Hall Park Nursery
South Park
Lytham St Annes
Lancashire
FY8 4QU

Trustees

Ms B S Harrison
Miss P A Fieldhouse
Mrs S Bowker

Independent Examiner

Candice Higgins
Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Approved by order of the board of trustees on 5th March 2024 and signed on its behalf by:

Ms B S Harrison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYTHAM HALL PARK NURSERY SCHOOL LIMITED**

Independent examiner's report to the trustees of Lytham Hall Park Nursery School Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Candice Higgins
The Institute of Chartered Accountants in England and Wales

Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

27th March 2024

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST AUGUST 2023

	Notes	31/8/23 Unrestricted fund £	31/8/22 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Fundraising events		26	464
Provision of education		235,335	240,829
Investment income	2	11	14
Other income		9,102	8,450
Total		<u>244,474</u>	<u>249,757</u>
EXPENDITURE ON			
Charitable activities			
Education Services		219,477	228,995
Other Expenditure		29,272	33,471
Total		<u>248,749</u>	<u>262,466</u>
NET INCOME/(EXPENDITURE)		(4,275)	(12,709)
RECONCILIATION OF FUNDS			
Total funds brought forward		91,711	104,420
TOTAL FUNDS CARRIED FORWARD		<u><u>87,436</u></u>	<u><u>91,711</u></u>

The notes form part of these financial statements

BALANCE SHEET
31ST AUGUST 2023

	Notes	31/8/23 Unrestricted fund £	31/8/22 Total funds £
FIXED ASSETS			
Tangible assets	8	8,382	9,935
CURRENT ASSETS			
Debtors	9	1,756	1,646
Cash at bank		85,849	88,756
		<u>87,605</u>	<u>90,402</u>
CREDITORS			
Amounts falling due within one year	10	(8,551)	(8,626)
		<u>79,054</u>	<u>81,776</u>
NET CURRENT ASSETS			
		<u>87,436</u>	<u>91,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>87,436</u>	<u>91,711</u>
NET ASSETS		<u>87,436</u>	<u>91,711</u>
FUNDS	11		
Unrestricted funds		<u>87,436</u>	<u>91,711</u>
TOTAL FUNDS		<u>87,436</u>	<u>91,711</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5th March 2024 and were signed on its behalf by:

B S Harrison - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31ST AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings - 20% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Grant income

Revenue grants are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is recognised in income in the period in which it becomes receivable.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2023

2. INVESTMENT INCOME

	31/8/23	31/8/22
	£	£
Interest received	11	14

3. SUPPORT COSTS

	Management	Finance	Other	Totals
	£	£	£	£
Education Services	6,773	-	-	6,773
Other Expenditure	7,135	596	18,000	25,731
	<u>13,908</u>	<u>596</u>	<u>18,000</u>	<u>32,504</u>

Support costs, included in the above, are as follows:

	Education Services	Other Expenditure	31/8/23 Total activities	31/8/22 Total activities
	£	£	£	£
Repairs	6,773	-	6,773	6,302
Accountancy fees	-	5,040	5,040	4,330
Fixtures and fittings depreciation	-	2,095	2,095	2,301
Loss on sale of tangible fixed assets	-	596	596	5,196
Donations	-	18,000	18,000	18,000
	<u>6,773</u>	<u>25,731</u>	<u>32,504</u>	<u>36,129</u>

4. NET INCOME/(EXPENDITURE)

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

	31/8/23	31/8/22
	£	£
Depreciation - owned assets	2,094	2,302
Deficit on disposal of fixed assets	596	5,196

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2023 nor for the year ended 31st August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2023 nor for the year ended 31st August 2022.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2023

6. STAFF COSTS

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

	31/8/23	31/8/22
Administration and childcare	16	17
	<u> </u>	<u> </u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Fundraising events	464
Provision of education	240,829
Investment income	14
Other income	8,450
Total	<u>249,757</u>
EXPENDITURE ON	
Charitable activities	
Education Services	228,995
Other Expenditure	33,471
Total	<u>262,466</u>
NET INCOME/(EXPENDITURE)	(12,709)
RECONCILIATION OF FUNDS	
Total funds brought forward	104,420
TOTAL FUNDS CARRIED FORWARD	<u>91,711</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2023

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2022	58,642
Additions	1,137
Disposals	(5,461)
	<hr/>
At 31st August 2023	54,318
	<hr/>
DEPRECIATION	
At 1st September 2022	48,707
Charge for year	2,094
Eliminated on disposal	(4,865)
	<hr/>
At 31st August 2023	45,936
	<hr/>
NET BOOK VALUE	
At 31st August 2023	8,382
	<hr/> <hr/>
At 31st August 2022	9,935
	<hr/> <hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23	31/8/22
	£	£
Other debtors	1,756	1,646
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23	31/8/22
	£	£
Trade creditors	828	1,316
Social security and other taxes	1,580	1,770
Other creditors	566	611
Accruals and deferred income	5,577	4,929
	<hr/>	<hr/>
	8,551	8,626
	<hr/>	<hr/>

11. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	91,711	(4,275)	87,436
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	91,711	(4,275)	87,436
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2023

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,474	(248,749)	(4,275)
TOTAL FUNDS	<u>244,474</u>	<u>(248,749)</u>	<u>(4,275)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	104,420	(12,709)	91,711
TOTAL FUNDS	<u>104,420</u>	<u>(12,709)</u>	<u>91,711</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,757	(262,466)	(12,709)
TOTAL FUNDS	<u>249,757</u>	<u>(262,466)</u>	<u>(12,709)</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	104,420	(16,984)	87,436
TOTAL FUNDS	<u>104,420</u>	<u>(16,984)</u>	<u>87,436</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	494,231	(511,215)	(16,984)
TOTAL FUNDS	<u>494,231</u>	<u>(511,215)</u>	<u>(16,984)</u>

12. RELATED PARTY DISCLOSURES

During the year, Lytham Hall Park Nursery School Limited made a donation to Lytham Hall Park School, where two of the Trustees are Governors, totalling £18,000 (2022: £18,000).

13. ULTIMATE CONTROLLING PARTY

There is no controlling party, the company is limited by guarantee.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

England & Wales - Charity number 1051924

Accounts

REGISTERED COMPANY NUMBER: 03132004 (England and Wales)
REGISTERED CHARITY NUMBER: 1051924

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
FOR
LYTHAM HALL PARK NURSERY SCHOOL LIMITED

Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31ST AUGUST 2022

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Balance Sheet	5
Notes to the Financial Statements	6 to 11

REPORT OF THE TRUSTEES
for the Year Ended 31ST AUGUST 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of children below the compulsory school age by providing or assisting in the provision of educational, recreational and other charitable facilities in augmentation of such facilities financed by the local education authority.

To advance the education of pupils attending Hall Park County Primary School by furthering the charitable purposes of the Hall Park Nursery School.

Public benefit

The Trustees consider that due regard has been paid to the Public Benefit Guidance published by the Charity Commission in relation to section 4 of the Charities Act 2011.

The charity enables parents to go about their busy lives in the secure knowledge that their children are being educated and cared for in a quality learning environment.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The company's activities continue to be the provision of an educational nursery and provision of an After School Care Club (ASCC) and Breakfast Club (BC). During the year, the maximum capacity of the nursery was 32 children (2021: 32 children).

Income for the year decreased to £240,585 (2021:£241,518). Expenditure for the year decreased to £253,294 compared to last year's figures of £262,665.

The Management Committee would like to extend their thanks to the Nursery, ASCC and Breakfast Club staff. The continued professionalism, dedication, expertise and enthusiasm of the staff ensures Lytham Hall Park Nursery School Limited a future for many years to come.

I wish to place on record my thanks to staff and committee members for their support, which has made the Nursery, ASCC and Breakfast Club the success it is. As always we look forward to another busy and exciting year ahead.

FINANCIAL REVIEW

Reserves policy

Reserves are needed to cover fluctuations in income and expenditure, to invest in new equipment where such is required, cover any legal costs that may arise and cover statutory redundancy payments in the event the business ceased trading etc. The trustees consider that the charity's reserves are adequate for these purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The Charity's constitution contains the terms with regards the appointment of Trustees, these are summarised as follows:

(1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED (REGISTERED NUMBER: 03132004)

REPORT OF THE TRUSTEES
for the Year Ended 31ST AUGUST 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Those who served as directors and trustees during the year and up to the date of this report were as follows:

Beverley Susan Harrison
Patricia Ann Fieldhouse
Sharon Bowker

The Committee meets bi-monthly.

Key management remuneration

The total remuneration paid to key management personnel in the year amounted to £28,768 (2021: £28,560).

Related parties

No trustee has any beneficial interest in the charitable company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The numbers of guarantees at 31st August 2021 was 3 (2020: 3)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03132004 (England and Wales)

Registered Charity number

1051924

Registered office

Lytham Hall Park Nursery
South Park
Lytham St Annes
Lancashire
FY8 4QU

Trustees

Ms B S Harrison
Miss P A Fieldhouse
Mrs S Bowker

Independent Examiner

Candice Higgins
Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Approved by order of the board of trustees on26/5/23..... and signed on its behalf by:

.....
Ms B S Harrison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYTHAM HALL PARK NURSERY SCHOOL LIMITED**

Independent examiner's report to the trustees of Lytham Hall Park Nursery School Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Whitehead & Howarth

Candice Higgins

Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Date: *30/5/23*

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST AUGUST 2022

	Notes	31/8/22 Unrestricted fund £	31/8/21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	3,387
Charitable activities			
Fundraising events		375	25
Provision of education		240,196	238,092
Investment income	3	14	14
Other income		3,222	-
Total		<u>243,807</u>	<u>241,518</u>
EXPENDITURE ON			
Charitable activities			
Education Services		223,045	233,437
Other Expenditure		33,471	29,228
Total		<u>256,516</u>	<u>262,665</u>
NET INCOME/(EXPENDITURE)		(12,709)	(21,147)
RECONCILIATION OF FUNDS			
Total funds brought forward		104,420	125,567
TOTAL FUNDS CARRIED FORWARD		<u>91,711</u>	<u>104,420</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED (REGISTERED NUMBER: 03132004)

BALANCE SHEET
31ST AUGUST 2022

	Notes	31/8/22 Unrestricted fund £	31/8/21 Total funds £
FIXED ASSETS			
Tangible assets	9	9,935	16,702
CURRENT ASSETS			
Debtors	10	1,646	2,055
Cash at bank		88,756	96,816
		<u>90,402</u>	<u>98,871</u>
CREDITORS			
Amounts falling due within one year	11	(8,626)	(11,153)
		<u>81,776</u>	<u>87,718</u>
NET CURRENT ASSETS			
		<u>91,711</u>	<u>104,420</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>91,711</u>	<u>104,420</u>
NET ASSETS			
		<u>91,711</u>	<u>104,420</u>
FUNDS	12		
Unrestricted funds		<u>91,711</u>	<u>104,420</u>
TOTAL FUNDS		<u>91,711</u>	<u>104,420</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26/5/23 and were signed on its behalf by:


B S Harrison - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31ST AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings - 20% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Grant income

Revenue grants are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is recognised in income in the period in which it becomes receivable.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2022**

2. DONATIONS AND LEGACIES

	31/8/22	31/8/21
	£	£
Grants	-	3,387
	<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	31/8/22	31/8/21
	£	£
Job Retention Scheme Grant	-	3,387
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31/8/22	31/8/21
	£	£
Interest received	14	14
	<u> </u>	<u> </u>

4. SUPPORT COSTS

	Management £	Finance £	Other £	Totals £
Education Services	6,302	-	-	6,302
Other Expenditure	6,631	5,196	18,000	29,827
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	12,933	5,196	18,000	36,129
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

	Education Services £	Other Expenditure £	31/8/22 Total activities £	31/8/21 Total activities £
Repairs	6,302	-	6,302	12,220
Accountancy fees	-	4,330	4,330	4,238
Fixtures and fittings depreciation	-	2,301	2,301	4,175
Loss on sale of tangible fixed assets	-	5,196	5,196	-
Donations	-	18,000	18,000	17,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	6,302	29,827	36,129	37,633
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

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

	31/8/22	31/8/21
	£	£
Depreciation - owned assets	2,302	4,175
Deficit on disposal of fixed assets	5,196	-
	<u> </u>	<u> </u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2022 nor for the year ended 31st August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2022 nor for the year ended 31st August 2021.

7. STAFF COSTS

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

	31/8/22	31/8/21
Administration and childcare	17	19

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,387
Charitable activities	
Fundraising events	25
Provision of education	238,092
Investment income	14
Total	241,518
EXPENDITURE ON	
Charitable activities	
Education Services	233,437
Other Expenditure	29,228
Total	262,665
NET INCOME/(EXPENDITURE)	(21,147)
RECONCILIATION OF FUNDS	
Total funds brought forward	125,567
TOTAL FUNDS CARRIED FORWARD	104,420

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2022**

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2021	121,288
Additions	730
Disposals	(63,376)
	<hr/>
At 31st August 2022	58,642
	<hr/>
DEPRECIATION	
At 1st September 2021	104,586
Charge for year	2,302
Eliminated on disposal	(58,181)
	<hr/>
At 31st August 2022	48,707
	<hr/>
NET BOOK VALUE	
At 31st August 2022	9,935
	<hr/> <hr/>
At 31st August 2021	16,702
	<hr/> <hr/>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/22	31/8/21
	£	£
Other debtors	1,646	2,055
	<hr/> <hr/>	<hr/> <hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/22	31/8/21
	£	£
Trade creditors	1,316	1,747
Social security and other taxes	1,770	2,110
Other creditors	611	594
Accruals and deferred income	4,929	6,702
	<hr/>	<hr/>
	8,626	11,153
	<hr/> <hr/>	<hr/> <hr/>

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	104,420	(12,709)	91,711
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	104,420	(12,709)	91,711
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	243,807	(256,516)	(12,709)
TOTAL FUNDS	<u>243,807</u>	<u>(256,516)</u>	<u>(12,709)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	125,567	(21,147)	104,420
TOTAL FUNDS	<u>125,567</u>	<u>(21,147)</u>	<u>104,420</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,518	(262,665)	(21,147)
TOTAL FUNDS	<u>241,518</u>	<u>(262,665)</u>	<u>(21,147)</u>

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	125,567	(33,856)	91,711
TOTAL FUNDS	<u>125,567</u>	<u>(33,856)</u>	<u>91,711</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	485,325	(519,181)	(33,856)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>485,325</u>	<u>(519,181)</u>	<u>(33,856)</u>

13. RELATED PARTY DISCLOSURES

During the year, Lytham Hall Park Nursery School Limited made a donation to Lytham Hall Park School, where two of the Trustees are Governors, totalling £18,000 (2021: £17,000).

14. ULTIMATE CONTROLLING PARTY

There is no controlling party, the company is limited by guarantee.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

England & Wales - Charity number 1051924

Accounts

REGISTERED COMPANY NUMBER: 03132004 (England and Wales)
REGISTERED CHARITY NUMBER: 1051924

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021
FOR
LYTHAM HALL PARK NURSERY SCHOOL LIMITED

Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

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for the Year Ended 31ST AUGUST 2021

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LYTHAM HALL PARK NURSERY SCHOOL LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31ST AUGUST 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of children below the compulsory school age by providing or assisting in the provision of educational, recreational and other charitable facilities in augmentation of such facilities financed by the local education authority.

To advance the education of pupils attending Hall Park County Primary School by furthering the charitable purposes of the Hall Park Nursery School.

Public benefit

The charity enables parents to go about their busy lives in the secure knowledge that their children are being educated and cared for in a quality learning environment.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The company's activities continue to be the provision of an educational nursery and provision of an After School Care Club (ASCC) and Breakfast Club. During the year, the maximum capacity of the nursery was 32 children (2020: 32 children). The Nursery and ASCC usually operate very near to capacity.

Income for the year decreased to £241,518 (2020:£253,309). Expenditure for the year increased to £262,665 compared to last year's figures of £255,571.

Breakfast club and after school club was closed from 5th January 2021, and opened only to the children of critical workers and vulnerable children until 7th March 2021. Fees were credited for this period.

The Management Committee would like to extend their thanks to the Nursery, ASCC and Breakfast Club staff. The continued professionalism, dedication, expertise and enthusiasm of the staff ensures Lytham Hall Park Nursery School Limited a future for many years to come.

I wish to place on record my thanks to staff and committee members for their support, which has made the Nursery, ASCC and Breakfast Club the success it is. As always we look forward to another busy and exciting year ahead.

FINANCIAL REVIEW

Reserves policy

Reserves are needed to cover fluctuations in income and expenditure, to invest in new equipment where such is required, cover any legal costs that may arise and cover statutory redundancy payments in the event the business ceased trading etc. The trustees consider that the charity's reserves are adequate for these purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The Charity's constitution contains the terms with regards the appointment of Trustees, these are summarised as follows:

(1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31ST AUGUST 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Those who served as directors and trustees during the year and up to the date of this report were as follows:

Beverley Susan Harrison
Patricia Ann Fieldhouse
Sharon Bowker

The Committee meets bi-monthly.

Key management remuneration

The total remuneration paid to key management personnel in the year amounted to £28,560 (2020: £29,310).

Related parties

No trustee has any beneficial interest in the charitable company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The numbers of guarantees at 31st August 2021 was 3 (2020: 3)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03132004 (England and Wales)

Registered Charity number

1051924

Registered office

Lytham Hall Park Nursery
South Park
Lytham St Annes
Lancashire
FY8 4QU

Trustees

Ms B S Harrison
Miss P A Fieldhouse
Mrs S Bowker

Independent Examiner

Candice Higgins
ICAEW
Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Approved by order of the board of trustees on 26th May 2022 and signed on its behalf by:

B S Harrison
Ms B S Harrison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYTHAM HALL PARK NURSERY SCHOOL LIMITED**

Independent examiner's report to the trustees of Lytham Hall Park Nursery School Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Whitehead & Howarth

Candice Higgins
ICAEW
Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Date: *26/5/22*

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST AUGUST 2021

	Notes	31/8/21 Unrestricted fund £	31/8/20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	3,387	29,773
Charitable activities			
Fundraising events		25	592
Provision of education		238,092	222,884
Investment income	3	14	60
Total		<u>241,518</u>	<u>253,309</u>
EXPENDITURE ON			
Charitable activities			
Education Services		233,437	225,323
Other Expenditure		29,228	30,248
Total		<u>262,665</u>	<u>255,571</u>
NET INCOME/(EXPENDITURE)		<u>(21,147)</u>	<u>(2,262)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		125,567	127,829
TOTAL FUNDS CARRIED FORWARD		<u>104,420</u>	<u>125,567</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

BALANCE SHEET
31ST AUGUST 2021

	Notes	31/8/21 Unrestricted fund £	31/8/20 Total funds £
FIXED ASSETS			
Tangible assets	8	16,702	17,646
CURRENT ASSETS			
Debtors	9	2,055	2,123
Cash at bank		96,816	136,670
		<u>98,871</u>	<u>138,793</u>
CREDITORS			
Amounts falling due within one year	10	(11,153)	(30,872)
		<u>87,718</u>	<u>107,921</u>
NET CURRENT ASSETS			
		<u>104,420</u>	<u>125,567</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>104,420</u>	<u>125,567</u>
NET ASSETS			
		<u>104,420</u>	<u>125,567</u>
FUNDS	11		
Unrestricted funds		<u>104,420</u>	<u>125,567</u>
TOTAL FUNDS		<u>104,420</u>	<u>125,567</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2022 and were signed on its behalf by:

B. S. Harrison
B S Harrison - Trustee

The notes form part of these financial statements

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31ST AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. An assessment of the impact of the Covid19 pandemic has been made on the viability of the business and the trustees have concluded that it does not prevent the Company from being able to continue as a going concern. The trustees consider that the company will continue in operational existence for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings - 20% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Grant income

Revenue grants are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is recognised in income in the period in which it becomes receivable.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2021

2. DONATIONS AND LEGACIES

	31/8/21	31/8/20
	£	£
Grants	<u>3,387</u>	<u>29,773</u>

Grants received, included in the above, are as follows:

	31/8/21	31/8/20
	£	£
Job Retention Scheme Grant	<u>3,387</u>	<u>29,773</u>

3. INVESTMENT INCOME

	31/8/21	31/8/20
	£	£
Interest received	<u>14</u>	<u>60</u>

4. NET INCOME/(EXPENDITURE)

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

	31/8/21	31/8/20
	£	£
Depreciation - owned assets	<u>4,175</u>	<u>4,411</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2021 nor for the year ended 31st August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2021 nor for the year ended 31st August 2020.

6. STAFF COSTS

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

	31/8/21	31/8/20
Administration and childcare	<u>19</u>	<u>22</u>

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

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	29,773
Charitable activities	
Fundraising events	592
Provision of education	222,884
Investment income	60
Total	<u>253,309</u>
EXPENDITURE ON	
Charitable activities	
Education Services	225,323
Other Expenditure	30,248
Total	<u>255,571</u>
NET INCOME/(EXPENDITURE)	<u>(2,262)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	127,829
TOTAL FUNDS CARRIED FORWARD	<u><u>125,567</u></u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2020	118,057
Additions	3,231
At 31st August 2021	<u>121,288</u>
DEPRECIATION	
At 1st September 2020	100,411
Charge for year	4,175
At 31st August 2021	<u>104,586</u>
NET BOOK VALUE	
At 31st August 2021	<u>16,702</u>
At 31st August 2020	<u>17,646</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2021**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/21	31/8/20
	£	£
Other debtors	2,055	2,123
	<u>2,055</u>	<u>2,123</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/21	31/8/20
	£	£
Trade creditors	1,747	1,409
Social security and other taxes	2,110	2,574
Other creditors	594	675
Accruals and deferred income	6,702	26,214
	<u>11,153</u>	<u>30,872</u>

11. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	125,567	(21,147)	104,420
	<u>125,567</u>	<u>(21,147)</u>	<u>104,420</u>
TOTAL FUNDS	<u>125,567</u>	<u>(21,147)</u>	<u>104,420</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	241,518	(262,665)	(21,147)
	<u>241,518</u>	<u>(262,665)</u>	<u>(21,147)</u>
TOTAL FUNDS	<u>241,518</u>	<u>(262,665)</u>	<u>(21,147)</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	127,829	(2,262)	125,567
	<u>127,829</u>	<u>(2,262)</u>	<u>125,567</u>
TOTAL FUNDS	<u>127,829</u>	<u>(2,262)</u>	<u>125,567</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2021**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	253,309	(255,571)	(2,262)
TOTAL FUNDS	<u>253,309</u>	<u>(255,571)</u>	<u>(2,262)</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	127,829	(23,409)	104,420
TOTAL FUNDS	<u>127,829</u>	<u>(23,409)</u>	<u>104,420</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	494,827	(518,236)	(23,409)
TOTAL FUNDS	<u>494,827</u>	<u>(518,236)</u>	<u>(23,409)</u>

12. RELATED PARTY DISCLOSURES

During the year, Lytham Hall Park Nursery School Limited made a donation to Lytham Hall Park School, where two of the Trustees are Governors, totalling £17,000 (2020: £17,000).

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2021

13. ULTIMATE CONTROLLING PARTY

There is no controlling party, the company is limited by guarantee.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31ST AUGUST 2021

	31/8/21	31/8/20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	3,387	29,773
Investment income		
Interest received	14	60
Charitable activities		
Fundraising events	25	592
Provision of education	238,092	222,884
	<u>238,117</u>	<u>223,476</u>
Total incoming resources	241,518	253,309
EXPENDITURE		
Charitable activities		
Wages and salaries	200,946	202,211
Insurance	1,401	1,394
Telephone	1,283	1,094
Printing, stationery and postage	1,131	1,609
Sundries	3,947	3,255
Educational items	8,412	7,273
Committee expenses	-	6
Training costs	972	1,027
Classes, outings and entertainments	700	1,080
Provision of meals and refreshments	6,240	5,404
	<u>225,032</u>	<u>224,353</u>
Support costs		
Management		
Repairs	12,220	5,067
Accountancy fees	4,238	4,740
Fixtures and fittings depreciation	4,175	4,411
	<u>20,633</u>	<u>14,218</u>
Other		
Donations	17,000	17,000
Total resources expended	262,665	255,571
Net expenditure	<u>(21,147)</u>	<u>(2,262)</u>

This page does not form part of the statutory financial statements

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

England & Wales - Charity number 1051924

Accounts

REGISTERED COMPANY NUMBER: 03132004 (England and Wales)
REGISTERED CHARITY NUMBER: 1051924

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2020
FOR
LYTHAM HALL PARK NURSERY SCHOOL LIMITED

Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

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for the Year Ended 31ST AUGUST 2020

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REPORT OF THE TRUSTEES
for the Year Ended 31ST AUGUST 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of children below the compulsory school age by providing or assisting in the provision of educational, recreational and other charitable facilities in augmentation of such facilities financed by the local education authority.

To advance the education of pupils attending Hall Park County Primary School by furthering the charitable purposes of the Hall Park Nursery School.

Public benefit

The charity enables parents to go about their busy lives in the secure knowledge that their children are being well looked after.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The company's activities continue to be the provision of an educational nursery and provision of an After School Care Club (ASCC) and Breakfast Club. During the year, the maximum capacity of the nursery was 32 children (2019: 32 children). The Nursery and ASCC usually operate very near to capacity, however due to COVID-19, this was restricted. During this year, numbers of children attending has had to change due to COVID-19 restrictions that impacts the income and expenditure.

Turnover for the year decreased to £253,309 (2019:£265,729). Expenditure for the year also decreased to £255,571 compared to last year's figures of £264,781.

On 23rd March 2020, the nursery was closed and open only to the children of critical workers and vulnerable children. On the 22nd June 2020, places were offered to all pre-school children, but not to the younger children due to the bubble restrictions. The nursery still received the 15 and 30 hour funding from LCC in line with their planned attendance when the nursery closed in March irrespective of whether these children attended the nursery during this period.

Breakfast club and after school club was closed from 23rd March 2020 and did not re-open until September 2020. Fees were credited for this period.

The Management Committee would like to extend their thanks to the Nursery, ASCC and Breakfast Club staff. The continued professionalism, dedication, expertise and enthusiasm of the staff ensures Lytham Hall Park Nursery School Limited a future for many years to come.

I wish to place on record my thanks to staff and committee members for their support, which has made the Nursery, ASCC and Breakfast Club the success it is. As always we look forward to another busy and exciting year ahead.

FINANCIAL REVIEW

Reserves policy

Reserves are needed to cover fluctuations in income and expenditure, to invest in new equipment where such is required, cover any legal costs that may arise and cover statutory redundancy payments in the event the business ceased trading etc. The trustees consider that the charity's reserves are adequate for these purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REPORT OF THE TRUSTEES
for the Year Ended 31ST AUGUST 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Charity's constitution contains the terms with regards the appointment of Trustees, these are summarised as follows:

- (1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- (2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

Organisational structure

Those who served as directors and trustees during the year and up to the date of this report were as follows:

Beverley Susan Harrison
Patricia Ann Fieldhouse
Sharon Bowker

The Committee meets bi-monthly.

Key management remuneration

The total remuneration paid to key management personnel in the year amounted to £29,310 (2019: £28,168).

Related parties

No trustee has any beneficial interest in the charitable company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The numbers of guarantees at 31st August 2020 was 3 (2019: 3)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03132004 (England and Wales)

Registered Charity number

1051924

Registered office

Lytham Hall Park Nursery
South Park
Lytham St Annes
Lancashire
FY8 4QU

Trustees

Ms B S Harrison
Miss P A Fieldhouse
Mrs S Bowker

Independent Examiner

Candice Higgins
ICAEW
Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

REPORT OF THE TRUSTEES
for the Year Ended 31ST AUGUST 2020

Approved by order of the board of trustees on 12 May 2021 and signed on its behalf by:

B. S. Harris

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYTHAM HALL PARK NURSERY SCHOOL LIMITED**

Independent examiner's report to the trustees of Lytham Hall Park Nursery School Limited ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Candice Higgins

Candice Higgins
ICAEW
Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Date: *17/5/21*

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST AUGUST 2020

	Notes	31/8/20 Unrestricted fund £	31/8/19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	29,773	-
Charitable activities			
Fundraising events		592	848
Provision of education		222,884	264,812
Investment income	3	60	69
Total		<u>253,309</u>	<u>265,729</u>
EXPENDITURE ON			
Charitable activities			
Education Services		225,323	232,172
Other Expenditure		30,248	32,609
Total		<u>255,571</u>	<u>264,781</u>
NET INCOME/(EXPENDITURE)		<u>(2,262)</u>	<u>948</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		127,829	126,881
TOTAL FUNDS CARRIED FORWARD		<u><u>125,567</u></u>	<u><u>127,829</u></u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED (REGISTERED NUMBER: 03132004)

BALANCE SHEET
31ST AUGUST 2020

	Notes	31/8/20 Unrestricted fund £	31/8/19 Total funds £
FIXED ASSETS			
Tangible assets	8	17,646	22,057
CURRENT ASSETS			
Debtors	9	2,123	1,297
Cash at bank		136,670	110,676
		<u>138,793</u>	<u>111,973</u>
CREDITORS			
Amounts falling due within one year	10	(30,872)	(6,201)
		<u>107,921</u>	<u>105,772</u>
NET CURRENT ASSETS			
		<u>107,921</u>	<u>105,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>125,567</u>	<u>127,829</u>
NET ASSETS		<u>125,567</u>	<u>127,829</u>
FUNDS	11		
Unrestricted funds		<u>125,567</u>	<u>127,829</u>
TOTAL FUNDS		<u>125,567</u>	<u>127,829</u>

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

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 May 2021 and were signed on its behalf by:

B. S. Hamia
Trustee

The notes form part of these financial statements

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31ST AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. An assessment of the impact of the Covid19 pandemic has been made on the viability of the business and the trustees have concluded that it does not prevent the Company from being able to continue as a going concern. The trustees consider that the company will continue in operational existence for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings - 20% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Grant income

Revenue grants are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is recognised in income in the period in which it becomes receivable.

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2020**

2. DONATIONS AND LEGACIES

	31/8/20	31/8/19
	£	£
Grants	<u>29,773</u>	<u>-</u>

Grants received, included in the above, are as follows:

	31/8/20	31/8/19
	£	£
Job Retention Scheme Grant	<u>29,773</u>	<u>-</u>

3. INVESTMENT INCOME

	31/8/20	31/8/19
	£	£
Interest received	<u>60</u>	<u>69</u>

4. NET INCOME/(EXPENDITURE)

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

	31/8/20	31/8/19
	£	£
Depreciation - owned assets	<u>4,411</u>	<u>5,514</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	31/8/20	31/8/19
Administration and childcare	<u>22</u>	<u>22</u>

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

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Fundraising events	848
Provision of education	264,812
Investment income	69
Total	<u>265,729</u>
EXPENDITURE ON	
Charitable activities	
Education Services	232,172
Other Expenditure	32,609
Total	<u>264,781</u>
NET INCOME	<u>948</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	126,881
TOTAL FUNDS CARRIED FORWARD	<u><u>127,829</u></u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2019 and 31st August 2020	<u>118,057</u>
DEPRECIATION	
At 1st September 2019	96,000
Charge for year	4,411
At 31st August 2020	<u>100,411</u>
NET BOOK VALUE	
At 31st August 2020	<u>17,646</u>
At 31st August 2019	<u><u>22,057</u></u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/8/20	31/8/19
	£	£
Other debtors	<u>2,123</u>	<u>1,297</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/8/20	31/8/19
	£	£
Trade creditors	1,409	-
Social security and other taxes	2,574	2,545
Other creditors	675	596
Accruals and deferred income	26,214	3,060
	<u>30,872</u>	<u>6,201</u>

11. MOVEMENT IN FUNDS		Net movement in funds	At
	At 1.9.19	in funds	31.8.20
	£	£	£
Unrestricted funds			
General fund	127,829	(2,262)	125,567
	<u>127,829</u>	<u>(2,262)</u>	<u>125,567</u>
TOTAL FUNDS	<u>127,829</u>	<u>(2,262)</u>	<u>125,567</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	253,309	(255,571)	(2,262)
	<u>253,309</u>	<u>(255,571)</u>	<u>(2,262)</u>
TOTAL FUNDS	<u>253,309</u>	<u>(255,571)</u>	<u>(2,262)</u>

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At
	£	£	31.8.19
			£
Unrestricted funds			
General fund	126,881	948	127,829
	<u>126,881</u>	<u>948</u>	<u>127,829</u>
TOTAL FUNDS	<u>126,881</u>	<u>948</u>	<u>127,829</u>

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2020

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,729	(264,781)	948
TOTAL FUNDS	<u>265,729</u>	<u>(264,781)</u>	<u>948</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	126,881	(1,314)	125,567
TOTAL FUNDS	<u>126,881</u>	<u>(1,314)</u>	<u>125,567</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	519,038	(520,352)	(1,314)
TOTAL FUNDS	<u>519,038</u>	<u>(520,352)</u>	<u>(1,314)</u>

12. RELATED PARTY DISCLOSURES

During the year, Lytham Hall Park Nursery School Limited made a donation to Lytham Hall Park School, where two of the Trustees are Governors, totalling £17,000 (2019: £19,000).

LYTHAM HALL PARK NURSERY SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST AUGUST 2020

13. POST BALANCE SHEET EVENTS

Restrictions on operating are still in place due to Covid-19. Breakfast and after school club is currently only open for critical worker children however it is closed to other children as per school closures.

14. ULTIMATE CONTROLLING PARTY

There is no controlling party, the company is limited by guarantee.