

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.

**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:

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

The notes form part of these financial statements

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

**BALANCE SHEET**  
**31 AUGUST 2024**

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

Basil 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

**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

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Fundraising events	26
Provision of education	235,335
Investment income	11
Other income	9,102
<b>Total</b>	<u>244,474</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Education Services	219,477
Other Expenditure	29,272
<b>Total</b>	<u>248,749</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (4,275)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	91,711
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <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 £
<b>COST</b>	
At 1 September 2023	54,318
Additions	1,629
Disposals	(55,947)
At 31 August 2024	-
<b>DEPRECIATION</b>	
At 1 September 2023	45,936
Charge for year	2,002
Eliminated on disposal	(47,938)
At 31 August 2024	-
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>			
General fund	87,436	30,696	118,132
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
General fund	230,765	(200,069)	30,696
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	91,711	(4,275)	87,436
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	244,474	(248,749)	(4,275)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	91,711	26,421	118,132
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	475,239	(448,818)	26,421
<b>TOTAL FUNDS</b>	<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.