

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Report of the Trustees for the Year Ended 31 March 2025

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 March 2025. 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

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular but not exclusively through the Provision of nursery, day care services.

Public benefit

As trustees of the charity we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit. Our Achievement and Performance for the financial year sets out how we have met our responsibilities for the year to 31st March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Very thankfully, we are now able to say that the impact of the pandemic is now historic not current. The Apple Trust continues to provide exceptional childcare and family sort and in greater numbers than ever before.

I want to begin with a word of thanks. To the parents, carers, staff and volunteers who believe wholeheartedly in The Apple Trust. I often reflect on the fact that the word 'Trust' is in our name and we certainly don't take that trust for granted. We recognise that there are other providers who parents and carers could choose, other employers staff could work for. But the charity is determined to remain a special, trusted part of the lives of all those who we work in partnership with each day. Thank you for believing in us and being part of the story.

Thanks too to our trustees who give of their time, experience and skills for free as volunteers. This year we welcomed Jim and Jan Shearon as trustees and they have both made a significant contribution already to our leadership capacity. Jim is a retired logistics expert and Jan a retired schoolteacher. Our other trustees include Revd Kim Mannings a priest and former school teacher, Keith Birkett a former magistrate and myself. Between us there is vast experience and understanding. Although I will properly include a tribute in our next annual report due to fiscal timing, I did also want to acknowledge in this report the outstanding contribution to the life of the trust Christine Birkett made. Sadly, Christine passed away earlier in 2025 and we shall all miss her a great deal and we extend our heartfelt love and prayers to Keith who continues in his role as trustee.

This year has indeed contained a whole range of emotions. There have been encouraging external inspections from Ofsted and the local authority. Specific challenges to do with our grounds which we have overcome or are working really hard to overcome.

Our staff remain resilient which has been a really blessing and constant as we have navigated at times frustrating waters. I am glad to report that the recruitment challenge I reported last year has been dealt with and we have had the joy of welcoming new, expert colleagues who join our highly motivated and committed team.

Rhona's transition to business manager has now fully embedded and I want to pay particular thanks to her and all our managers and staff for their extraordinary commitment to the charity.

Over the summer of 2025 we look forward to building works to both improve and expand our baby facilities. Funded by investment from the local authority and Apple Trustees this is a positive and exciting step both in meeting local need and ensuring sustainability.

This last year has been one generally of transformation of the learning environments and play areas. Hygge (pronounced "hoo-guh") is a Danish design technique which has been proven to enhance the play and learning experience of babies and infants. Its philosophy is based on the notion of every moment being a quality moment. We believe this aligns with the charities aspirations of safe, high quality childcare perfectly.

Key aspects of the Hygge approach we have embedded across all areas include

- **Coziness and Warmth:**

This includes the physical aspects of comfort, like warm lighting, soft furnishings and comfortable seating.

- **Togetherness:**

Hygge often involves gathering with friends to share simple joys, have good conversations, and enjoy each other's company.

- **Mindfulness**

Encouraging those who we care for to make the most out of every moment.

- **Groundedness and Well-being:**

Hygge is about comfort, and contentment, a way to discover what we enjoy most and least and what we all have in common. Respect of others as well of self is important in Hygge.

- **Equality and Gratitude:**

It embodies values of equality and an appreciation for everyday things especially the natural world with its smells, textures and resources

These principles have guided our development without losing anything of the fun, in fact I have noticed that as the Hygge changes have happened children are indeed happier and more contented. There is an industrious playfulness when you enter a room which has been a delight and encouragement to trustees.

Related to these developments and our amazing staff is the encouraging news that occupancy continues to rise steadily in fact we now have waiting lists for some rooms and only a few spare places in others. We continue to work in partnership with the local authority to ensure we play our part in the childcare strategy and particularly in supporting vulnerable families. This sometimes brings with it financial challenges to the charity but I remain thankful for the external monies we are given which subsidises this commitment.

I commend this annual report to you and thank you for your interest and support.

With my very best regards

Reverend Canon Malcolm Rogers MBE

Chair of Trustees, The Apple Trust

REGISTERED COMPANY NUMBER: 04333012 (England and Wales)
REGISTERED CHARITY NUMBER: 1108217

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited (Registered number: 04333012)**

**Report of the Trustees
for the Year Ended 31 March 2025**

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Our Achievement and Performance for the financial year sets out how we have met our re-sponsibilities for the year to 31st March 2025

Report of the Trustees
for the Year Ended 31 March 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

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**Report of the Trustees
for the Year Ended 31 March 2025**

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I commend this annual report to you and thank you for your interest and support.

With my very best regards,

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

Financial review

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, we aim that reserves meet our policy and budgets indicate there are no imminent risks to sustainability. We are enabling this year aiming to implement improvements works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change.

Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

Future plans

In addition to works across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to sustaining occupancy levels and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

**Report of the Trustees
for the Year Ended 31 March 2025**

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.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04333012 (England and Wales)

Registered Charity number
1108217

Registered office
St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Report of the Trustees
for the Year Ended 31 March 2025**

Trustees

Canon M Rogers
Mrs B M Williams (resigned 6.11.24)
T Williams (deceased 31.12.24)
Mrs C M Birkett (deceased 20.6.25)
K W Birkett
Revd K Mannings
Rev L Connolly (appointed 6.11.24)
J Shearon (appointed 6.11.24)
Mrs J Shearon (appointed 6.11.24)

Company Secretary

Ms N Saunders

Independent Examiner

Suzanne Draper ACA FCCA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on26/11/2025..... and signed on the board's behalf by:


.....
Canon M Rogers - Trustee

**Independent Examiner's Report to the Trustees of
St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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 member of the Institute of Chartered Accountants in England and Wales, 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.



Suzanne Draper ACA FCCA

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 4/12/25

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,515	30,240	53,755	37,124
Charitable activities	4				
Education and childcare services		502,851	-	502,851	332,902
Investment income	3	1,363	-	1,363	1,865
Total		<u>527,729</u>	<u>30,240</u>	<u>557,969</u>	<u>371,891</u>
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		<u>495,344</u>	<u>45,846</u>	<u>541,190</u>	<u>406,583</u>
NET INCOME/(EXPENDITURE)		32,385	(15,606)	16,779	(34,692)
RECONCILIATION OF FUNDS					
Total funds brought forward		71,836	92,823	164,659	199,351
TOTAL FUNDS CARRIED FORWARD		<u><u>104,221</u></u>	<u><u>77,217</u></u>	<u><u>181,438</u></u>	<u><u>164,659</u></u>

The notes form part of these financial statements

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited (Registered number: 04333012)**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	5,980	77,189	83,169	98,808
CURRENT ASSETS					
Debtors	11	7,241	-	7,241	12,689
Cash at bank		108,919	30	108,949	69,686
		116,160	30	116,190	82,375
CREDITORS					
Amounts falling due within one year	12	(17,920)	(1)	(17,921)	(16,524)
NET CURRENT ASSETS		98,240	29	98,269	65,851
TOTAL ASSETS LESS CURRENT LIABILITIES		104,220	77,218	181,438	164,659
NET ASSETS		104,220	77,218	181,438	164,659
FUNDS	13				
Unrestricted funds				104,220	71,836
Restricted funds				77,218	92,823
TOTAL FUNDS				181,438	164,659

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 26.11.2025 and were signed on its behalf by:


M Rogers - Trustee

The notes form part of these financial statements

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	39,261	(21,810)
Net cash provided by/(used in) operating activities		39,261	(21,810)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,361)	(827)
Interest received		1,363	1,865
Net cash provided by investing activities		2	1,038
Change in cash and cash equivalents in the reporting period		39,263	(20,772)
Cash and cash equivalents at the beginning of the reporting period		69,686	90,458
Cash and cash equivalents at the end of the reporting period		108,949	69,686

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	16,779	(34,692)
Adjustments for:		
Depreciation charges	17,000	17,104
Interest received	(1,363)	(1,865)
Decrease/(increase) in debtors	5,448	(4,346)
Increase in creditors	1,397	1,989
Net cash provided by/(used in) operations	<u>39,261</u>	<u>(21,810)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	<u>69,686</u>	<u>39,263</u>	<u>108,949</u>
	<u>69,686</u>	<u>39,263</u>	<u>108,949</u>
Total	<u>69,686</u>	<u>39,263</u>	<u>108,949</u>

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.

Governance costs

Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets

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

Leasehold property	- 4% straight line
Property improvements	- 4% straight line
Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Computer Equipment	- 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	23,513	5,710
Grants	30,242	31,414
	<u>53,755</u>	<u>37,124</u>

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

	31.3.25	31.3.24
	£	£
Other grants	<u>30,242</u>	<u>31,414</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank interest receivable	<u>1,363</u>	<u>1,865</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Nursery fees	Education and childcare services	<u>502,851</u>	<u>332,902</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Education and childcare services	<u>536,224</u>	<u>4,966</u>	<u>541,190</u>

6. SUPPORT COSTS

	Governance costs
	£
Education and childcare services	<u>4,966</u>

7. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2025 - £17,001 (2024 - £17,105)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	381,993	305,909
Other pension costs	5,477	4,779
	<u>387,470</u>	<u>310,688</u>

	31.3.25	31.3.24
	£	£
Wages and salaries	379,593	303,509
Social security costs	8,277	7,179
	<u>387,870</u>	<u>310,688</u>

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

	31.3.25	31.3.24
Charitable staff	<u>21</u>	<u>20</u>

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

10. TANGIBLE FIXED ASSETS

	Leasehold property £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	386,136	20,236	50,916	3,421	460,709
Additions	-	-	1,361	-	1,361
At 31 March 2025	<u>386,136</u>	<u>20,236</u>	<u>52,277</u>	<u>3,421</u>	<u>462,070</u>
DEPRECIATION					
At 1 April 2024	294,134	19,984	45,100	2,683	361,901
Charge for year	15,446	50	1,357	147	17,000
At 31 March 2025	<u>309,580</u>	<u>20,034</u>	<u>46,457</u>	<u>2,830</u>	<u>378,901</u>
NET BOOK VALUE					
At 31 March 2025	<u>76,556</u>	<u>202</u>	<u>5,820</u>	<u>591</u>	<u>83,169</u>
At 31 March 2024	<u>92,002</u>	<u>252</u>	<u>5,816</u>	<u>738</u>	<u>98,808</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	74	11,539
Prepayments	7,167	1,150
	<u>7,241</u>	<u>12,689</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	3,253	685
Social security and other taxes	5,692	3,750
Pensions	2,185	876
Deferred income	1,770	1,469
Accrued expenses	5,021	9,744
	<u>17,921</u>	<u>16,524</u>

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	41,836	32,384	74,220
Contingency fund	30,000	-	30,000
	<u>71,836</u>	<u>32,384</u>	<u>104,220</u>
Restricted funds			
Big Lottery	36,000	(6,000)	30,000
ERDF	56,002	(9,446)	46,556
Knowsley SureStart	380	(76)	304
Awards For All	440	(82)	358
Baby Room	1	(1)	-
	<u>92,823</u>	<u>(15,605)</u>	<u>77,218</u>
TOTAL FUNDS	<u>164,659</u>	<u>16,779</u>	<u>181,438</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. 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	527,729	(495,345)	32,384
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	(1)	(9,445)	(9,446)
Knowsley SureStart	-	(76)	(76)
Awards For All	-	(82)	(82)
Baby Room	30,241	(30,242)	(1)
	<u>30,240</u>	<u>(45,845)</u>	<u>(15,605)</u>
TOTAL FUNDS	<u>557,969</u>	<u>(541,190)</u>	<u>16,779</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	26,836	15,000	41,836
Contingency fund	30,000	-	30,000
	<u>56,836</u>	<u>15,000</u>	<u>71,836</u>
Restricted funds			
Big Lottery	42,000	(6,000)	36,000
ERDF	65,447	(9,445)	56,002
Knowsley SureStart	475	(95)	380
Awards For All	543	(103)	440
Baby Room	34,050	(34,049)	1
	<u>142,515</u>	<u>(49,692)</u>	<u>92,823</u>
TOTAL FUNDS	<u>199,351</u>	<u>(34,692)</u>	<u>164,659</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. 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	340,476	(325,476)	15,000
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(95)	(95)
Awards For All	-	(103)	(103)
Baby Room	31,415	(65,464)	(34,049)
	<u>31,415</u>	<u>(81,107)</u>	<u>(49,692)</u>
TOTAL FUNDS	<u>371,891</u>	<u>(406,583)</u>	<u>(34,692)</u>

Restricted Funds:

Big Lottery

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

Designated Funds:

Contingency fund

13. MOVEMENT IN FUNDS - continued

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

14. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2025.

REGISTERED COMPANY NUMBER: 04333012 (England and Wales)
REGISTERED CHARITY NUMBER: 1108217

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited (Registered number: 04333012)**

**Report of the Trustees
for the Year Ended 31 March 2025**

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 March 2025. 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

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular, but not exclusively, through the provision of nursery day care services.

Public benefit

As trustees of the charity, we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit.

Our Achievement and Performance for the financial year sets out how we have met our re-sponsibilities for the year to 31st March 2025

Report of the Trustees
for the Year Ended 31 March 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

Very thankfully, we are now able to say that the impact of the pandemic is now historic not current. The Apple Trust continues to provide exceptional childcare and family sort and in greater numbers than ever before.

I want to begin with a word of thanks. To the parents, carers, staff and volunteers who believe wholeheartedly in The Apple Trust. I often reflect on the fact that the word 'Trust' is in our name, and we certainly don't take that trust for granted. We recognise that there are other providers who parents and carers could choose, other employers' staff could work for. But the charity is determined to remain a special, trusted part of the lives of all those who we work in partnership with each day. Thank you for believing in us and being part of the story.

Thanks too to our trustees who give of their time, experience and skills for free as volunteers. This year we welcomed Jim and Jan Shearon as trustees, and they have both made a significant contribution already to our leadership capacity. Jim is a retired logistics expert and Jan a retired schoolteacher. Our other trustees include Revd Kim Mannings a priest and former schoolteacher, Keith Birkett a former magistrate and myself. Between us there is vast experience and understanding. Although I will properly include a tribute in our next annual report due to fiscal timing, I did also want to acknowledge in this report the outstanding contribution to the life of the trust Christine Birkett made. Sadly, Christine passed away earlier in 2025 and we shall all miss her a great deal and we extend our heartfelt love and prayers to Keith who continues in his role as trustee.

This year has indeed contained a whole range of emotions. There have been encouraging external inspections from Ofsted and the local authority. Specific challenges to do with our grounds which we have overcome or are working really hard to overcome.

Our staff remain resilient which has been a really blessing and constant as we have navigated at times frustrating waters. I am glad to report that the recruitment challenge I reported last year has been dealt with and we have had the joy of welcoming new, expert colleagues who join our highly motivated and committed team.

Rhona's transition to business manager has now fully embedded and I want to pay particular thanks to her and all our managers and staff for their extraordinary commitment to the charity.

Over the summer of 2025 we look forward to building works to both improve and expand our baby facilities. Funded by investment from the local authority and Apple Trustees this is a positive and exciting step both in meeting local need and ensuring sustainability.

This last year has been one generally of transformation of the learning environments and play areas. Hygge (pronounced "hoo-guh") is a Danish design technique which has been proven to enhance the play and learning experience of babies and infants. Its philosophy is based on the notion of every moment being a quality moment. We believe this aligns with the charity's aspirations of safe, high-quality childcare perfectly.

Key aspects of the Hygge approach we have embedded across all areas include

Coziness and Warmth:

This includes the physical aspects of comfort, like warm lighting, soft furnishings and comfortable seating.

Togetherness:

Hygge often involves gathering with friends to share simple joys, have good conversations, and enjoy each other's company.

Mindfulness:

Encouraging those who we care for to make the most out of every moment.

Groundedness and Well-being:

Hygge is about comfort, and contentment, a way to discover what we enjoy most and least and what we all have in common. Respect of others as well of self is important in Hygge.

Equality and Gratitude:

It embodies values of equality and an appreciation for everyday things especially the natural world with its smells, textures and resource.

**Report of the Trustees
for the Year Ended 31 March 2025**

These principles have guided our development without losing anything of the fun, in fact I have noticed that as the Hygge changes have happened children are indeed happier and more contented. There is an industrious playfulness when you enter a room which has been a delight and encouragement to trustees.

Related to these developments and our amazing staff is the encouraging news that occupancy continues to rise steadily in fact we now have waiting lists for some rooms and only a few spare places in others. We continue to work in partnership with the local authority to ensure we play our part in the childcare strategy and particularly in supporting vulnerable families. This sometimes brings with it financial challenges to the charity, but I remain thankful for the external monies we are given which subsidises this commitment.

I commend this annual report to you and thank you for your interest and support.

With my very best regards,

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

Financial review

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, we aim that reserves meet our policy and budgets indicate there are no imminent risks to sustainability. We are enabling this year aiming to implement improvements works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change.

Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

Future plans

In addition to works across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to sustaining occupancy levels and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

**Report of the Trustees
for the Year Ended 31 March 2025**

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.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04333012 (England and Wales)

Registered Charity number
1108217

Registered office
St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Report of the Trustees
for the Year Ended 31 March 2025**

Trustees

Canon M Rogers
Mrs B M Williams (resigned 6.11.24)
T Williams (deceased 31.12.24)
Mrs C M Birkett (deceased 20.6.25)
K W Birkett
Revd K Mannings
Rev L Connolly (appointed 6.11.24)
J Shearon (appointed 6.11.24)
Mrs J Shearon (appointed 6.11.24)

Company Secretary

Ms N Saunders

Independent Examiner

Suzanne Draper ACA FCCA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on26/11/2025..... and signed on the board's behalf by:


.....
Canon M Rogers - Trustee

**Independent Examiner's Report to the Trustees of
St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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 member of the Institute of Chartered Accountants in England and Wales, 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.



Suzanne Draper ACA FCCA

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 4/12/25

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,515	30,240	53,755	37,124
Charitable activities	4				
Education and childcare services		502,851	-	502,851	332,902
Investment income	3	1,363	-	1,363	1,865
Total		<u>527,729</u>	<u>30,240</u>	<u>557,969</u>	<u>371,891</u>
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		<u>495,344</u>	<u>45,846</u>	<u>541,190</u>	<u>406,583</u>
NET INCOME/(EXPENDITURE)		32,385	(15,606)	16,779	(34,692)
RECONCILIATION OF FUNDS					
Total funds brought forward		71,836	92,823	164,659	199,351
TOTAL FUNDS CARRIED FORWARD		<u><u>104,221</u></u>	<u><u>77,217</u></u>	<u><u>181,438</u></u>	<u><u>164,659</u></u>

The notes form part of these financial statements

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited (Registered number: 04333012)**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	5,980	77,189	83,169	98,808
CURRENT ASSETS					
Debtors	11	7,241	-	7,241	12,689
Cash at bank		108,919	30	108,949	69,686
		116,160	30	116,190	82,375
CREDITORS					
Amounts falling due within one year	12	(17,920)	(1)	(17,921)	(16,524)
NET CURRENT ASSETS		98,240	29	98,269	65,851
TOTAL ASSETS LESS CURRENT LIABILITIES		104,220	77,218	181,438	164,659
NET ASSETS		104,220	77,218	181,438	164,659
FUNDS	13				
Unrestricted funds				104,220	71,836
Restricted funds				77,218	92,823
TOTAL FUNDS				181,438	164,659

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 26.11.2025 and were signed on its behalf by:


M Rogers - Trustee

The notes form part of these financial statements

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	39,261	(21,810)
Net cash provided by/(used in) operating activities		39,261	(21,810)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,361)	(827)
Interest received		1,363	1,865
Net cash provided by investing activities		2	1,038
Change in cash and cash equivalents in the reporting period		39,263	(20,772)
Cash and cash equivalents at the beginning of the reporting period		69,686	90,458
Cash and cash equivalents at the end of the reporting period		108,949	69,686

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	16,779	(34,692)
Adjustments for:		
Depreciation charges	17,000	17,104
Interest received	(1,363)	(1,865)
Decrease/(increase) in debtors	5,448	(4,346)
Increase in creditors	1,397	1,989
Net cash provided by/(used in) operations	<u>39,261</u>	<u>(21,810)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	<u>69,686</u>	<u>39,263</u>	<u>108,949</u>
	<u>69,686</u>	<u>39,263</u>	<u>108,949</u>
Total	<u>69,686</u>	<u>39,263</u>	<u>108,949</u>

Notes to the Financial Statements
for the Year Ended 31 March 2025

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.

Governance costs

Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets

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

Leasehold property	- 4% straight line
Property improvements	- 4% straight line
Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Computer Equipment	- 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	23,513	5,710
Grants	30,242	31,414
	<u>53,755</u>	<u>37,124</u>

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

	31.3.25	31.3.24
	£	£
Other grants	<u>30,242</u>	<u>31,414</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank interest receivable	<u>1,363</u>	<u>1,865</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Nursery fees	Education and childcare services	<u>502,851</u>	<u>332,902</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Education and childcare services	<u>536,224</u>	<u>4,966</u>	<u>541,190</u>

6. SUPPORT COSTS

	Governance costs
	£
Education and childcare services	<u>4,966</u>

7. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2025 - £17,001 (2024 - £17,105)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	381,993	305,909
Other pension costs	5,477	4,779
	<u>387,470</u>	<u>310,688</u>
	31.3.25 £	31.3.24 £
Wages and salaries	379,593	303,509
Social security costs	8,277	7,179
	<u>387,870</u>	<u>310,688</u>

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

	31.3.25	31.3.24
Charitable staff	<u>21</u>	<u>20</u>

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

10. TANGIBLE FIXED ASSETS

	Leasehold property £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	386,136	20,236	50,916	3,421	460,709
Additions	-	-	1,361	-	1,361
At 31 March 2025	<u>386,136</u>	<u>20,236</u>	<u>52,277</u>	<u>3,421</u>	<u>462,070</u>
DEPRECIATION					
At 1 April 2024	294,134	19,984	45,100	2,683	361,901
Charge for year	15,446	50	1,357	147	17,000
At 31 March 2025	<u>309,580</u>	<u>20,034</u>	<u>46,457</u>	<u>2,830</u>	<u>378,901</u>
NET BOOK VALUE					
At 31 March 2025	<u>76,556</u>	<u>202</u>	<u>5,820</u>	<u>591</u>	<u>83,169</u>
At 31 March 2024	<u>92,002</u>	<u>252</u>	<u>5,816</u>	<u>738</u>	<u>98,808</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	74	11,539
Prepayments	7,167	1,150
	<u>7,241</u>	<u>12,689</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	3,253	685
Social security and other taxes	5,692	3,750
Pensions	2,185	876
Deferred income	1,770	1,469
Accrued expenses	5,021	9,744
	<u>17,921</u>	<u>16,524</u>

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	41,836	32,384	74,220
Contingency fund	30,000	-	30,000
	<u>71,836</u>	<u>32,384</u>	<u>104,220</u>
Restricted funds			
Big Lottery	36,000	(6,000)	30,000
ERDF	56,002	(9,446)	46,556
Knowsley SureStart	380	(76)	304
Awards For All	440	(82)	358
Baby Room	1	(1)	-
	<u>92,823</u>	<u>(15,605)</u>	<u>77,218</u>
TOTAL FUNDS	<u>164,659</u>	<u>16,779</u>	<u>181,438</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. 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	527,729	(495,345)	32,384
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	(1)	(9,445)	(9,446)
Knowsley SureStart	-	(76)	(76)
Awards For All	-	(82)	(82)
Baby Room	30,241	(30,242)	(1)
	<u>30,240</u>	<u>(45,845)</u>	<u>(15,605)</u>
TOTAL FUNDS	<u>557,969</u>	<u>(541,190)</u>	<u>16,779</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	26,836	15,000	41,836
Contingency fund	30,000	-	30,000
	<u>56,836</u>	<u>15,000</u>	<u>71,836</u>
Restricted funds			
Big Lottery	42,000	(6,000)	36,000
ERDF	65,447	(9,445)	56,002
Knowsley SureStart	475	(95)	380
Awards For All	543	(103)	440
Baby Room	34,050	(34,049)	1
	<u>142,515</u>	<u>(49,692)</u>	<u>92,823</u>
TOTAL FUNDS	<u>199,351</u>	<u>(34,692)</u>	<u>164,659</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. 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	340,476	(325,476)	15,000
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(95)	(95)
Awards For All	-	(103)	(103)
Baby Room	31,415	(65,464)	(34,049)
	<u>31,415</u>	<u>(81,107)</u>	<u>(49,692)</u>
TOTAL FUNDS	<u>371,891</u>	<u>(406,583)</u>	<u>(34,692)</u>

Restricted Funds:

Big Lottery

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

Designated Funds:

Contingency fund

13. MOVEMENT IN FUNDS - continued

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

14. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2025.