

**THE HOLLIES PRE-SCHOOL LIMITED
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**



Leathley & Co - Poynton Office
Park Lane Business Centre
78 Park Lane
Poynton
Cheshire
SK12 1RE

The Hollies Pre-School Limited

Contents

	Page
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities (including Income and Expenditure Account)	5
Balance Sheet	6
Notes to the Financial Statements	7—11

The Hollies Pre-School Limited
Company No. 06256239
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The Hollies Pre-School is established to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Public Benefit

When planning activities for the year the Pre-School has considered the Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The pre-school holds an Outstanding Ofsted accreditation from 2020 demonstrating its continued commitment to provide a safe and happy environment where children can grow and learn under the guidance and supervision of dedicated and caring staff. The high quality and consistency of teaching benefits predominantly preschool age children from the local area and the pre-school also provides after school care for local children up to the age of 11.

The pre-school encourages children to learn about other cultures through its special link with a primary school in Uganda.

Future Plans

The charity plans to continue the activities outlined above in the forthcoming years. The board of trustees continue to review and facilitate the necessary improvements and repairs required to the existing buildings and will plan future budgets accordingly.

Due to the national minimum wages increases and recent government changes to the national insurance contributions (NICs) we must safeguard the rising labour staff costs/running costs and staff retention to ensure the setting continues to thrive.

We continue to explore the possibility of securing a grant(s) for the setting and have developed a fund-raising events calendar throughout the year to help contribute and pay for new equipment. In the shorter-term (next 1-2 years) funds will be required to deliver a further new building(s) to replace the older facilities on the site, unfortunately the units are deteriorating, we need to develop a robust strategy to plan ahead our future finances and co-ordinate this significant spend.

We have also recently secured a 7year lease renewal agreement with Cheshire East Borough Council.

Financial Review

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level to meet the unrestricted expenditure for the following twelve months. This would then provide sufficient funds to cover the management, administration, and support costs.

At the balance sheet date, the charity had unrestricted reserves carried forward of £328,671 (2024: £289,967).

The reserves not invested intangible fixed assets are needed to meet the working capital requirements of the pre-school. As well as operational income, the charity also has an active fund-raising committee which helps to boost the funds available to the charity to invest in its facilities and equipment.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

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.

**The Hollies Pre-School Limited
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Trustee Selection Methods

The appointment of trustees is by the board and the requirement is for a minimum of 3 trustees.

Organisational Structure

The board of trustees have responsibility for all the major decisions of the charity. Beneath the board are three supervisors who take responsibility for the day to day running of the pre-school, two of which cover the pre-education side and one who covers the administrative duties. The staff are made up of both qualified and unqualified pre-school workers.

Reference and Administrative Details

Trustees

Mr Martin Deignan
Helen Brislane
Katie Thornewill
Mr Andrew Ferguson (appointed 02/05/2025)

Charity Number

1128799

Company Number

06256239

Registered Office

Lower Park School
Hazelbadge Road
Poynton
Cheshire
SK12 1HE

Independent Examiner

Leathley & Co AAT Member in Practice
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Poynton
Cheshire
SK12 1RE

**The Hollies Pre-School Limited
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Hollies Pre-School Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Martin Deignan

Trustee

26/06/2026

The Hollies Pre-School Limited
Independent Examiner's Report to the Trustees of The Hollies Pre-School Limited
For The Year Ended 31 August 2025

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

Responsibilities and Basis of Report

As the charity 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, 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.

Leathley & Co AAT Member in Practice

26/06/2026
Park Lane Business Centre
78 Park Lane
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The Hollies Pre-School Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	26,802	7,464
Charitable activities:			
Other trading activities	4	5	30
Investments	5	2,220	-
		383,131	340,468
EXPENDITURE ON:			
Raising funds	8	(356,921)	(321,959)
Charitable activities:	8		
NET INCOME		26,210	18,509
NET MOVEMENT IN FUNDS		26,210	18,509
RECONCILIATION OF FUNDS:			
Total funds brought forward		289,967	271,458
TOTAL FUNDS CARRIED FORWARD	16	316,177	289,967

The notes on pages 7 to 11 form part of these financial statements.

The Hollies Pre-School Limited
Balance Sheet
As At 31 August 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	12	26,036	31,928
		<u>26,036</u>	<u>31,928</u>
CURRENT ASSETS			
Debtors	13	17,676	12,452
Cash at bank and in hand		327,523	332,645
		<u>345,199</u>	<u>345,097</u>
Creditors: Amounts Falling Due Within One Year	14	(55,058)	(87,058)
		<u>(55,058)</u>	<u>(87,058)</u>
NET CURRENT ASSETS (LIABILITIES)		290,141	258,039
		<u>290,141</u>	<u>258,039</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		316,177	289,967
		<u>316,177</u>	<u>289,967</u>
NET ASSETS		316,177	289,967
		<u>316,177</u>	<u>289,967</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		316,177	289,967
		<u>316,177</u>	<u>289,967</u>
TOTAL FUNDS	16	316,177	289,967
		<u>316,177</u>	<u>289,967</u>

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Martin Deignan

Trustee

26/06/2026

The notes on pages 7 to 11 form part of these financial statements.

The Hollies Pre-School Limited
Notes to the Financial Statements
For The Year Ended 31 August 2025

1. General Information

The Hollies Pre-School Limited is a company limited by guarantee, incorporated in England & Wales, registered number 06256239 and registered charity number 1128799. The registered office is Lower Park School, Hazelbadge Road, Poynton, Cheshire, SK12 1HE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. 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.

2.3. Incoming Resources

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.

2.4. Resources Expended

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.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	10% on cost
Plant & Machinery	25% on reducing balance
Fixtures & Fittings	25% on reducing balance
Computer Equipment	25% on reducing balance

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.7. Pensions

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

2.8. Government Assistance

Grants received from Cheshire East Council for Free Early Years Entitlement (FEEE) which relate to the following financial year are deferred and included within Accrued expenses.

The Hollies Pre-School Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

2.9. Governance Costs

Governance costs include the costs of governance arrangements, which relate to the general running of the charity as opposed to the direct management functions. These activities provide the governance infrastructure, which allows the charity to operate, and to generate the information required for public accountability. Expenditure includes direct costs such as audit and legal advice and related support costs.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	20,150	4,327
Grants	6,410	2,808
Other	242	329
	<u>26,802</u>	<u>7,464</u>

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	5	30
	<u>5</u>	<u>30</u>

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	2,220	-
	<u>2,220</u>	<u>-</u>

6. Government Grants

Government grants recognised in the accounts were as follows:

	2025	2024
	£	£
Cheshire East 1 to 1 Funding	6,410	-
	<u>6,410</u>	<u>-</u>

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	7,792	-
	<u>7,792</u>	<u>-</u>

The Hollies Pre-School Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

8. Analysis of Expenditure

	2025	
	Activities undertaken directly	Support costs (see note 9)
	£	£
Raising funds	14,693	342,228
		Total
		£

	2024	
	Activities undertaken directly	Support costs (see note 9)
	£	£
Raising funds	16,655	305,304
		Total
		£

9. Support Costs

	2025
	Raising funds
	£
Employee costs	305,115
Premises expenses	14,866
General administration	14,455
Depreciation	7,792
	Total
	£

	2024
	Raising funds
	£
Employee costs	267,131
Premises expenses	14,358
General administration	23,815
	Total
	£

10. Staff Costs

Staff costs for 29 childcare staff and 1 administration staff were as follows:

	2025	2024
	£	£
Wages and salaries	291,852	255,591
Other pension costs	9,638	8,088
	Total	Total
	£	£

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The Hollies Pre-School Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

11. Average Number of Employees

Average number of employees during the year was: 30 (2024: 30)

12. Tangible Assets

	Land & Property				
	Leasehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 September 2024	107,393	18,854	29,731	3,667	159,645
Additions	-	-	-	1,900	1,900
As at 31 August 2025	107,393	18,854	29,731	5,567	161,545
Depreciation					
As at 1 September 2024	82,428	17,340	26,318	1,631	127,717
Provided during the period	5,576	379	853	984	7,792
As at 31 August 2025	88,004	17,719	27,171	2,615	135,509
Net Book Value					
As at 31 August 2025	19,389	1,135	2,560	2,952	26,036
As at 1 September 2024	24,965	1,514	3,413	2,036	31,928

13. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	17,676	12,452

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,019	2,812
Other creditors	658	658
Accruals and deferred income	52,381	83,588
	55,058	87,058

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £9,638 (2024: £8,088).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

The Hollies Pre-School Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

16. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	289,967	383,131	(356,921)	316,177
Total funds	<u>289,967</u>	<u>383,131</u>	<u>(356,921)</u>	<u>316,177</u>
	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	271,458	340,468	(321,959)	289,967
Total funds	<u>271,458</u>	<u>340,468</u>	<u>(321,959)</u>	<u>289,967</u>

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.