

**CHAPEL STREET NURSERY
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Chapel Street Nursery Contents

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Chapel Street Nursery

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 object of Chapel Street Nursery is to provide a safe learning and social environment for pre-school children from the age of two.

Public Benefit

Safe learning and social environment for pre-school children from the age of two.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Rhianne Sutton - Community Rep
Laura Dillet - Community Rep
Rebecca Knight - Parent Rep
Jill Smith - Workforce Rep
Alex Saunders - Community Rep
Mrs Marcia Sutton - Nursery Manager
Mr Mark Gripton - Chair
Sarah Forrester - Workforce Rep
Mrs Jessica Barnett - Secretary
Mrs Caroline Haynes - Treasurer
Sophie Macdonald - Community Rep
Randolph Sutton - Community Rep

Charity Number

1143145

Principal Address

Checkley Community Centre
Checkley
Staffordshire
ST10 4NB

Independent Examiner

Wynniatt-Husey Limited ICAEW
Wynniatt-Husey Limited
ICAEW
The Old Bakehouse
Dove Walk
Uttoxeter
Staffordshire
ST14 8EH

**Chapel Street Nursery
Trustees' Report (continued)
For The Year Ended 31 August 2025**

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

Mr Mark Gripton

Trustee

18 November 2025

Chapel Street Nursery
Independent Examiner's Report to the Trustees of Chapel Street Nursery
For The Year Ended 31 August 2025

I report to the trustees on my examination of the accounts of Chapel Street Nursery (the Trust) for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Wynniatt-Husey Limited ICAEW

18 November 2025
The Old Bakehouse
Dove Walk
Uttoxeter
Staffordshire
ST14 8EH

**Chapel Street Nursery
Statement of Financial Activities
For The Year Ended 31 August 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Government Funded Places		102,644	80,458
Other trading activities	3	784	13,883
Investments	4	-	25
		<hr/> 103,428	<hr/> 94,366
EXPENDITURE ON:			
Raising funds	6	(91,464)	(88,354)
Charitable activities:	6		
		<hr/> 11,964	<hr/> 6,012
NET INCOME			
		<hr/> 11,964	<hr/> 6,012
NET MOVEMENT IN FUNDS			
RECONCILIATION OF FUNDS:			
Total funds brought forward		(4,069)	(10,081)
TOTAL FUNDS CARRIED FORWARD	14	<hr/> <hr/> 7,895	<hr/> <hr/> (4,069)

The notes on pages 6 to 9 form part of these financial statements.

**Chapel Street Nursery
Statement of Financial Position
As At 31 August 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
CURRENT ASSETS			
Debtors	11	1,713	220
Cash at bank and in hand		14,118	2,093
		<u>15,831</u>	<u>2,313</u>
Creditors: Amounts Falling Due Within One Year	12	<u>(7,936)</u>	<u>(6,382)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>7,895</u>	<u>(4,069)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,895</u>	<u>(4,069)</u>
NET ASSETS/(LIABILITIES)		<u>7,895</u>	<u>(4,069)</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>7,895</u>	<u>(4,069)</u>
TOTAL FUNDS	14	<u>7,895</u>	<u>(4,069)</u>

On behalf of the board

Mr Mark Gipton

Trustee

18 November 2025

The notes on pages 6 to 9 form part of these financial statements.

Chapel Street Nursery

Notes to the Financial Statements

For The Year Ended 31 August 2025

1. General Information

Chapel Street Nursery is an unincorporated charity registered with the Charity Commission, registered charity number 1143145. The principal address is Checkley Community Centre, Checkley, Staffordshire, ST10 4NB.

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 Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Other Trading Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Fundraising events	
784	13,883

4. Investment Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Bank interest receivable	
-	25

5. Government Grants

Government grants recognised in the accounts were as follows:

2025	2024
£	£
Government funded places	
55,503	26,496

6. Analysis of Expenditure

	2025
Activities undertaken directly	Support costs (see note 7)
£	£
Raising funds	
76,267	15,197
	91,464

Chapel Street Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

		2024
	Activities undertaken directly	Support costs (see note 7)
	£	£
Raising funds	72,892	15,462
	<u>72,892</u>	<u>15,462</u>
		<u>88,354</u>

7. Support Costs

	2025
	Raising funds
	£
Employee costs	78
Premises expenses	11,754
General administration	3,365
	<u>15,197</u>

	2024
	Raising funds
	£
Premises expenses	12,616
General administration	2,846
	<u>15,462</u>

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	360	360
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>360</u>	<u>360</u>

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	73,251	68,134
Other pension costs	1,478	1,483
	<u>74,729</u>	<u>69,617</u>

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

10. Average Number of Employees

Average number of employees during the year was: 12 (2024: 12)

Chapel Street Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

11. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	1,713	220

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	(3)	580
Other creditors	6,321	4,682
Taxation and social security	1,043	555
Accruals and deferred income	575	565
	<u>7,936</u>	<u>6,382</u>

13. Pension Commitments

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

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,478 (2024: £1,483).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

14. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(4,069)	103,428	(91,464)	7,895
Total funds	<u>(4,069)</u>	<u>103,428</u>	<u>(91,464)</u>	<u>7,895</u>

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(10,081)	94,366	(88,354)	(4,069)
Total funds	<u>(10,081)</u>	<u>94,366</u>	<u>(88,354)</u>	<u>(4,069)</u>

15. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

Chapel Street Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	2025	2024
	£	£
16. Related Party Disclosures		

Chapel Street Nursery
Detailed Statement of Financial Activities
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Government Funded Places		
Income from charitable activities	47,141	53,962
Government Grants	55,503	26,496
	<u>102,644</u>	<u>80,458</u>
Other trading activities		
Fundraising events	784	13,883
	<u>784</u>	<u>13,883</u>
Investments		
Bank interest receivable	-	25
	<u>-</u>	<u>25</u>
	<u>103,428</u>	<u>94,366</u>
EXPENDITURE ON:		
Raising funds		
Purchases	(998)	(2,882)
Purchases Type A	(486)	(373)
Staging fundraising events	(54)	(20)
Wages and salaries	(73,251)	(68,134)
Employers pensions - defined contribution schemes	(1,478)	(1,483)
Staff training	(78)	-
Rent	(11,725)	(12,554)
Cleaning	(29)	(62)
Computer software, consumables and maintenance	(420)	-
Repairs, renewals and maintenance	(380)	(361)
Insurance	(1,177)	(1,180)
Printing, postage and stationery	(59)	(35)
Telecommunications and data costs	(264)	(226)
Independent examiner's fees	(360)	(360)
Subscriptions	(220)	(220)
Bookkeeping fees	(397)	(362)
Sundry expenses	(88)	(102)
	<u>(91,464)</u>	<u>(88,354)</u>
	<u>(91,464)</u>	<u>(88,354)</u>
NET INCOME	<u>11,964</u>	<u>6,012</u>