

Registered Charity No. 1165088

Ofsted Registration No. EY501227

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements for the year ended 31 August 2025. The accounts have been prepared in accordance with the accounting policies to the accounts and comply with the Charity's Constitution the Charities Act 2011 and the "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)"

Objects and Activities

The objectives of St Hugh of Lincoln Nursery School are to provide the necessary facilities for the daily care, recreation and education of children by the provision of a nursery school within the Catholic parish of Witney in the county of Oxfordshire, and to advance the education and training of the persons involved in the provision of such care, education and recreational facilities; in each case only insofar as such objects are not contrary to the advancement of the Christian religion in accordance with the tenets and creed of the Roman Catholic Church.

St Hugh of Lincoln Nursery School aims to ensure high standards of management, teaching and learning to raise outcomes for all children attending the nursery school in numerous ways including:

- Stimulating and motivating children to learn through curiosity, imagination and concentration;
- Making accurate judgements to identify next steps appropriately for all children;
- Improving on the quality of curriculum and routines to enhance literacy skills for all children;
- Enhancing children's learning in a natural environment, and improving personal, social and health development;
- Letting children know their views are important and their voices are heard;
- Improving communication and language outcomes;
- Narrowing the gap between groups of children;
- Giving additional support to individual children where there is a need;
- Developing an enabling environment for children with English as an Additional language.

We have a clear action plan in place, with measurable success criteria, which is updated and further developed by the Nursery School Manager on an ongoing basis. We use this to assess our progress in attaining our desired outcomes, and ensure we continue to improve on our high level of care and early-years education for all children attending the nursery school.

The Trustees have referred to the guidance contained in the Charity Commission's guidance on public benefit when codifying the Charity's aims and objectives, and continue to do so when carrying out duties to which the guidance relates.

Achievements and Performance

The main achievement of the nursery school during the last year has been retaining our Outstanding grade in our routine inspection. This has ensured we have been successful in continuing to provide an exceptional standard of education, support, and care for each of the 65 children who have attended throughout the year. This has included 10 children with English as an additional language, including 2 Polish, 1 Malayalam, 2 Portuguese, 1 Twi, 2 Filipino, 1 Shona and 1 Lithuanian. We continue to use British Sign Language/Makaton in our daily practice for inclusion for all children. Numbers include 8 children with special educational needs, 7 children on Early Years Pupil Premium, 7 children receiving two-year-old funding/EYPP, 5 children receiving Inclusion funding, 3 child receiving additional funding and 2 child receiving Disability Access Funding in the final term.

The Trustees committee continued to consist of 4 members, (Chair and interim Treasurer – Primary School Head Teacher, Secretary – Primary School teacher, A former parent, and the Local Parish Priest) who have the overall responsibility for the running of the nursery and supporting the manager. As a committee they ensure that legalities, policies, and procedures are up to date and put into place. The manager reports to the committee each term and meetings are held approximately every 10 weeks.

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance (continued)

We have been in discussion with Our Lady of Lourdes Catholic Primary School and the PFMAC over the past couple of years in regard to the future of the nursery and the difficulty in recruiting new Trustee members, and, after lengthy discussions and consultations with parents, staff, OCC and DFE we are now in the final stage of incorporating the nursery within the school. We shall open in September as a nursery class within the school.

We shall therefore become maintained by the PFMAC and will cease to be a charity nursery. Plans and preparation are being made to close OFSTED registration and over the next 6 months bank accounts, finance and administration methods will be closed and new systems will be implemented.

Training for staff as always, has been high on the agenda and has included Level 2 Generalist Safeguarding, Level 3 - Designated Lead Safeguarding, Level 2: Awareness of child abuse and neglect 2023, PREVENT, Food Hygiene, Early Years Briefings, May I join you, Early Years Designated Lead Forums, EYFS, SEMH + Behaviours that Challenge, Early help skills- strengths and needs, The Role of the SENCo, SENCo Network Meetings, Effective Curriculum and assessment, The Learning walk, Manager's preparation for inspection, Paediatric First aid, EHCP, Cultural Capital, SPAEN, Childhood immunisations, POINT5, Understanding Child development, Safer recruitment, What it's like to be a 2 year old and The graduated approach. Monthly On – line Manager's meetings.

The Department of Education have continued to provide training for Early Years practitioners considering the impact from the COVID pandemic with a new module being released this year. 8 modules of the proposed 10 are now available online.

The training has helped to keep the nursery school up to date with current legislation and practices in the early years, ensuring children are protected and safe and given the best opportunities in early life.

Staffing has been more manageable, however due to staff illnesses we have needed to use agency staffing at a financial implication to the nursery. We are, at time of writing the report recruiting for a maternity cover for a member of staff to join us, to be employed by the school in September.

Activities, planning and routines have been continually updated following information received on current, best practice. We continue to use the Letters & Sounds programme to prepare children for phonic work at primary school using the programme of 'Phase One Phonics', and a 'Rhyme of the month'; which is sent home to parents to share and learn at home with their children to enhance the understanding of rhythm in words and language and to run along side 'The sound of the Week' which we learn a Jolly Phonics tune to which is also shared via ParentMail in the weekly information sent to parents. Maths sessions have continued to be implemented and the children to have a deeper understanding on numbers, shapes, patterns and measures with alternate weekly groups taking place to Letters and Sounds and this is having a positive impact on the children's mathematical learning and development.

We continually review our Curriculum and Pedagogy and enhanced the work we do with the children based on their interests and next steps. This in turn develops our individual planning, observation, and assessment methods, informing resources available, ensuring all children are supported by Key People and supply staff when needed with a working planning board.

Our curriculum is adapted and enhanced for each cohort of children and each area of learning is discussed as a team to identify the aspects we feel the children at the present time are requiring support in developing.

Communication and Language is always high on our assessment for all children as we believe that this is a vital life skill and the Deputy Manager/Language Lead for the nursery continues to use the WellComm screening tool for all children who join the nursery, prioritising the children who have been identified with speech and language delay or difficulty so we can put appropriate support in place for each individual child and refer to outside agencies in good time if needed. We have now been using WellComm for a few years and we are recording how the screening tool is showing the impact it is having on the children where key people and parents work in partnership to increase best outcomes for individual children. Through providing early intervention by providing activities and resources for key people and parents to use with their children for specific speech sounds and language has proved so beneficial and we are observing great results from working in partnership with parents. The assessments will from September be recorded on the new online portal.

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance (continued)

We continue to enhance British Values and use our 'Good Choice' and 'WOW' board in the nursery room by the Welcome Time area. Children are identified and praised for good behaviour, empathy, and overall exceptional behaviour and the new skills they may have learnt or to share experiences they have had.

Outside Learning sessions continue each week in the wild area of the primary school field next door. The area has been enhanced through a couple of members of the school staff undertaking the Forest School training, which we have been able to use. The site has been enhanced and improved greatly and this has been beneficial for all who attend. Studies have shown how children's personal, social, and emotional development and Knowledge and Understanding of the natural world is improved by learning independently in the natural environment. It has been a vital part of the children's learning in the outside area. Each child who is leaving at the end of the year has had the opportunity to attend Outside Learning sessions.

We continue to hold a close relationship with the Care Home next door to the nursery. We have enjoyed sharing experiences such as cooking, gardening, bowls, visiting ponies, music and playing on their interactive table. The nursery children have made cards and gifts throughout the year for the care home residents, and they have returned the kind gestures to the nursery. The residents have joined us as part of our audience for our Harvest celebrations and Christmas song performance.

We have had visits from outside support agencies this year to attempt to work through their ever-increasing waiting lists, along with telephone calls offering advice from the Special Educational Needs Advisory Teacher. In the nursery we continue to use the advice and the knowledge of the staffing team to develop and implement plans to help the children with Special Educational Needs and Disabilities and those requiring support for Speech and Language.

We have worked with families signposting them to medical professionals to gain consultations from the Community Paediatricians and requested support from other agencies. We will continue to work with Speech and Language Therapists to support our children with their communication and have received advice from other Early Years Support Workers when we need to.

Our Special Educational Needs Coordinator Lead role is now shared between the Manager and third in charge, however the third in charge has now completed the Best Practice - Level 3 SENCo qualification and will take over the role in September and will be working with the SENDCo of the school.

We have received the Disability Access Funds for 2 children and have been working with the families to ensure they are supported, and the children are able to reach their full potential and have had access to all the experiences and activities we have provided. We have purchased resources of interest for the children including specialist cushions for use at home and in the nursery and weighted blankets.

Some of the funding we have received for children who are in receipt of Early Years Pupil Premium, Disability Access Fund and Inclusion funding have been used to provide 1:1 support for children requiring additional aids, training for staff to assist children with individual needs, purchasing resources for enhancing Maths, construction and role play and activities to extend learning and development and also provided experiences such as The Living Eggs project, Insect Lore Caterpillar/butterfly experience and covering some costs towards the Leaver's trips to Pizza Express. We have also used the funding for more personalised support including swimming lessons, football clubs, martial arts classes and in purchasing bus tickets for a child who moved into the net town to ensure the child could continue to attend. Any remaining funding was used to purchase school uniform for primary school for those in receipt of funding.

All children in receipt of 2-year funding/EYPP have again received payments through the Household Support scheme to help with those in financial difficulties through all the school holidays. The nursery has also used discretion in proving this for additional families in need.

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance (continued)

Children continue to be involved in making decisions during our everyday practice though voting at Café time. The children's views on life at the nursery are also sought in our annual questionnaire and are shared in staff meetings so that we can act on any of their concerns or ideas. In March 2025, 44 families returned the annual questionnaire. This enables us to continue to ensure the nursery maintains the high standards we promote and that the children are happy and progressing well.

The results are displayed in the cloakroom and were sent out to parents for their information. When evaluating the responses we have placed a suggestion box outside the front of the nursery so parents can give ideas or feedback at any time.

We have celebrated many occasions including Oral Health Week, Harvest, National Smile month, Grandparents Day, United Nations Day, Armistice Day, World Nursery Rhyme week, St. Hugh's Day, Christmas, Burns Night, National Story Telling Week, Children's Mental Health Week, Safer Internet Day, Mother's Day, Father's Day and St. George's Day. We have made a birthday card for King Charles III and sent this to Buckingham Palace and hope to receive a reply as we did last year.

Children's profiles using the assessment tool Evidence Me continue to be sent out daily/weekly so that the children's learning and progress at nursery can be supported at home. Parents are asked to send in their observations and photographs from home so that a broader picture of each child's learning can be gathered, and we can plan activities based on interests from home.

At the beginning of each large term an observation of 'Practitioner's Knowledge' is sent home so the parents/carers understand the next step/learning outcome in the Development Matters Document we use as a guide is being supported.

All observations and assessments are sent home and checked by the manager to ensure a high quality of provision and teaching is upheld on the nursery floor.

We continue to support children's self – regulation skills, personal, emotional and mental health development and any areas that we feel need additional support.

The 'Calm down' area near the book area, which has sensory items, fidget resources and emotional support resources and aids continue to be effective and is now a permanent aspect of the nursery room.

We continue to use manager - practitioner observations and manager 'Drop – ins' strategies to evaluate practice, planning and maintain high standards, identify training needs and Supervision and Appraisals to communicate with staff.

The nursery school has been involved in fund-raising activities so that our children gain an awareness of others in need. This has included fundraising for Downs Syndrome Oxford, collections of food for Witney food bank through our Harvest Festival and by taking part in the reverse advent calendar.

In the summer of 2025, 35 of our children moved on to primary schools or other settings in the area. For children leaving us to move to primary school had transition reports written for them by their key person, which were sent home for parents to review and add their comments, then to the Foundation Stage teachers and discussions took place regarding learning and development over the phone and visits for transitions from a few reception teachers have taken place. Along with reports, WellComm assessments, letters to teachers, SEND documents and safeguarding information has been shared with new settings.

We have welcomed parents in for 'Stay and Play' sessions, mothers and grandmothers for Mother's Day, fathers and grandfathers for Father's Day, Grandparents for Grandparent's Day, invited in Police Officers, had visits from the Fire service, accepted students from local secondary schools and colleges, agency workers and a visit from Father Christmas at the Christmas Parties.

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance (continued)

Prospective parents wishing to visit the nursery have come in whilst the nursery is open and seen the daily running and have been invited to attend a New Parent's meeting for information about their child's place and the running of the nursery.

We have spent time discussing the nursery garden and how we can ensure the environment is suitable for the children who attend, and during August 2023 we developed an area of the nursery garden, which was be Phase 1 of 2.

We have now met with contractors, and the nursery garden is due to be completed in August 2025.

After yet another year of providing high quality education and childcare, we have again shown strength in our ethos, teamwork and the daily structure of the nursery extremely well which is detailed in our OFSTED report.

The nursery will close at the end of August and from September 2025 we shall cease to be a PVI and charity registered setting and will be joining Our Lady of Lourdes Catholic Primary School, becoming a nursery unit within the maintained school in the Pope Francis Multi Academy Chain.

We are all looking forward to next year, working as part of the school and in providing more of the wonderful experiences and high-quality teaching to the children who attend.

Financial Review

We confirm a positive financial review in the year ending 31 August 2025. We had record levels of income, as the nursery was busier and more popular than ever. Turnover, including both Early Years grant income and fees, reached their highest levels since the Nursery became a charity, and indeed for over a decade: exceeding £277,287 for the first time.

We were very grateful for the donations we received, which enable us to buy additional equipment for the children's use. These also achieved a new high of £1,533 in 2024/25.

Naturally staff costs rose as well, in order to look after the rising number of children in our care. But in further evidence of the nursery's excellent management and processes, although the Living Wage rose faster than Early Years grants' hourly rates, salary costs were held in line with our rising income. Working conditions were also improved during the year, with increases in holiday pay for hourly paid staff. All other costs were, as usual, well managed and these were held constant at a time of sharply rising prices.

Given the strength and security of the Nursery's finances it was appropriate to invest to refurbish the outdoor play area. This happened during August of 2024 and 2025, with some of the capital expenditure falling into next year's financial return. The refurbishment has proved popular with children and staff alike.

The Nursery's surplus this year has made a significant contribution to the capital investment in the Nursery's outdoor facilities.

Our unrestricted reserves at the end of August 2025 totalled £204,881, of which £61,110 were free reserves. This compares with unrestricted reserves of £185,583 and free reserves of £152,893 at the end of August 2024. Our restricted reserve comprises the unamortised value of the nursery school building extension, which was funded by our nursery school founder, Mr Christopher Flynn in 2008. The extension is being depreciated over a period of 20 years, over which term the fund will be amortised in equal proportions. Our policy has been to continue to grow our free reserves each year by an amount at least equivalent to the depreciation on the building extension, in order to ensure our ability to fund any necessary further building work in the future, following the natural wear and tear on the property. The trustees will keep this policy under review in the coming financial years to ensure that it is still appropriate.

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Structure, Governance and Management

St Hugh of Lincoln Nursery School is constituted as a Charitable Incorporated Organisation; registered as such in January 2016, having previously been run as a part of the Birmingham Diocesan Trust.

Trustees are appointed by a resolution passed at a properly convened meeting of the Trustees of the Charity. In selecting individuals for appointment as charity trustees, the Trustees of the Charity ensure that prospective trustees know of and accept the object of the Charity and pay regard to the skills, knowledge and experience needed for effective administration of the Charity. The Trustees ensure that they take notice of instructions given by the Catholic Archbishop of his representative in making the arrangements for any such appointment.

The Trustees meet four to six times a year to review progress and planned activities as well as finances, health and safety, property and diocesan matters where these arise. In addition, the Nursery School Manager will call upon any of the Trustees for advice or expertise in their area where additional support is needed. There are also one or two separate meetings of the finance committee to review and discuss nursery school fees and staff remuneration. Recommendations are brought from these meetings to the whole body of Trustees for approval.

Trustees

Mrs Rachel Crouch	Chair
Fr Patrick Broun	Parish Priest
Mr Liam Durkin	Health and Safety Officer
Mrs Rachel Crouch	Hon. Treasurer
Mrs Sophie Smith	Secretary

Contact Details

Address:	Curbridge Road Witney Oxfordshire OX28 5JZ
Website:	www.sthughoflincolnnursery.co.uk

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008, and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by order of the board of Trustees on and signed on its behalf by:

.....R B Crouch.....

Mrs Rachel Crouch (Chair)

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Restricted Funds £	Unrestricted Funds £	Total 2025 £	Restricted Funds £	Unrestricted Funds £	Total 2024 £
Income and endowments from:							
Donations	2	-	1,533	1,533	-	2,849	2,849
Charitable activities	3	-	271,894	271,894	-	248,221	248,221
Investments – bank interest		-	3,860	3,860	-	3,235	3,325
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		-	277,287	277,287	-	254,305	254,305
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:							
Charitable activities	4						
Direct expenditure		-	214,319	214,319	-	187,699	187,699
Management and admin		9,568	43,670	53,238	9,568	33,649	43,217
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure on Charitable activities		9,568	257,989	267,557	9,568	221,258	230,916
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(9,568)	19,298	9,730	(9,568)	32,957	23,389
Reconciliation of funds:							
Total funds brought forward		31,896	185,583	217,479	41,464	152,626	194,090
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		22,328	204,881	227,209	31,896	185,583	217,479
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

**BALANCE SHEET
AS AT 31 AUGUST 2025**

		31 Aug 2025		31 Aug 2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5	166,099		64,586	
		<hr/>	166,099	<hr/>	64,586
Current assets					
Debtors		-		113	
Prepayments and accrued income		2,628		2,226	
Cash at bank and in hand		94,849		157,572	
		<hr/>		<hr/>	
		97,477		159,911	
Creditors					
Creditors		4,338		2,397	
Accrued expenses		30,725		3,282	
PAYE and NI liability		1,304		1,339	
		<hr/>		<hr/>	
		36,367		7,018	
Net current assets			61,110		152,893
			<hr/>		<hr/>
			227,209		217,479
			<hr/>		<hr/>
The funds of the Charity:					
Unrestricted funds		204,881		185,583	
Restricted fund – building extension		22,328		31,896	
		<hr/>	<hr/>	<hr/>	<hr/>
Total Charity funds			227,209		217,479
			<hr/>		<hr/>

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charitable Settlement, 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) (Update Bulletin 2)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going concern

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants and donations subject to the specific wishes of the donor are credited to relevant restricted funds.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Tangible fixed assets

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Building extension	20 years straight line
Outside play area improvements	5-10 years straight line
Office equipment, furniture and fittings	3 years straight line

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges allocated on the portion of the asset's use.

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure and irrecoverable VAT (continued)

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. This level of reserves has been maintained throughout the period.

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Donations	Total 2025 £	Total 2024 £
The Friends of St Hugh of Lincoln Nursery School	-	1,936
Hook family	-	-
Hearts	916	-
Squares	267	-
Down syndrome day	25	-
Other	325	913
	<hr/>	<hr/>
	1,533	2,849
	<hr/>	<hr/>
 3. Income from Charitable activities	 Total 2025 £	 Total 2024 £
Nursery school fees	31,675	40,937
Early Years and Other Government Grants	233,137	200,098
Other fees, commissions and claims	7,082	7,186
	<hr/>	<hr/>
	271,894	248,221
	<hr/>	<hr/>

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Expenditure on Charitable activities

	Restricted Fund £	Unrestricted Funds £	Total 2025 £	Restricted Fund £	Unrestricted Funds £	Total 2024 £
Direct expenditure on nursery school activities						
Wages, employers National Insurance and Pension	-	200,135	200,135	-	178,923	178,923
Equipment and Educational Materials	-	12,977	12,977	-	7,404	7,404
Consumables	-	599	599	-	400	400
Training	-	608	608	-	972	972
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	214,319	214,319	-	187,699	187,699
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Repairs, maintenance and Cleaning	-	18,407	18,407	-	12,123	12,123
Insurance	-	1,867	1,867	-	1,629	1,629
Recruitment advertising	-	185	185	-	-	-
Leasing and equipment	-	1,939	1,939	-	1,475	1,475
Rates and services	-	5,357	5,357	-	6,147	6,147
Telephone and internet	-	744	744	-	434	434
Printing, postage and stationery	-	3,507	3,507	-	2,655	2,655
Entertainment - staff	-	890	890	-	445	445
Travel	-	131	131	-	48	48
Professional fees	-	2,754	2,754	-	2,613	2,613
Bank charges	-	120	120	-	60	60
Depreciation	9,568	6,444	16,012	9,568	5,485	15,053
Bad debts	-	270	270	-	(4)	(4)
Sundry	-	1,030	1,030	-	430	430
Donations	-	25	25	-	109	109
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	9,568	43,670	53,238	9,568	33,649	43,217
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

5. Fixed Assets

	Plant and Equipment £	Property Improvements £	Total £
Cost			
At 1 September 2024	25,791	259,406	285,197
Additions	1,925	115,600	117,525
	<hr/>	<hr/>	<hr/>
At 31 August 2025	27,716	375,006	402,722
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 September 2024	24,712	195,899	220,611
Charge for year	670	15,342	16,012
	<hr/>	<hr/>	<hr/>
At 31 August 2025	25,382	211,241	236,623
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 August 2025	2,334	163,765	166,099
	<hr/>	<hr/>	<hr/>
At 31 August 2024	1,079	63,507	65,586
	<hr/>	<hr/>	<hr/>

6. Creditors

	31 Aug 2025 £	31 Aug 2024 £
Creditors	4,338	2,397
Accruals	30,725	3,282
PAYE/ NI Liabilities	1,304	1,339
	<hr/>	<hr/>
	36,367	7,018
	<hr/>	<hr/>

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

7. Staff costs

	31 Aug 2025	31 Aug 2024
	£	£
Wages and salaries	188,516	171,528
Social security costs	7,359	3,711
Other pension costs	4,260	3,684
	<hr/>	<hr/>
	200,135	178,923
	<hr/>	<hr/>

The average monthly number of persons employed by the CIO during the period was as follows:

	31 Aug 2025	31 Aug 2024
	No.	No.
Direct Staff	9	12
Administration	2	2
	<hr/>	<hr/>
	11	14
	<hr/>	<hr/>

The were no higher paid employees

They had no key management personnel.

There were no Trustee expenses during the year.

8. Related Party Transactions

There were no known related party transactions during the year.

9. Analysis of Net Assets Between Funds

	<u>General</u>	<u>Restricted</u>	<u>2025</u>	<u>2025</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Fixed Assets	143,771	22,328	166,099	64,586
Current assets	97,477	-	97,477	159,911
Current liabilities	(36,367)	-	(36,367)	(7,018)
	<hr/>	<hr/>	<hr/>	<hr/>
Net Assets at 31 August 2025	204,881	22,328	227,209	217,479
	<hr/>	<hr/>	<hr/>	<hr/>

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

10. Movements in Funds

	<u>B/Forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>At 31 August 2025</u>	<u>At 31 August 2024</u>
	£	£	£	£	£	£
Restricted Funds						
Property- Improvement	31,986	-	(9,568)	-	22,328	31,986
Unrestricted Funds						
General Funds	185,583	227,287	(257,989)	-	204,881	185,583
	_____	_____	_____	_____	_____	_____
	217,479	227,278	(267,557)	-	227,209	217,479
	=====	=====	=====	=====	=====	=====

ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/ MEMBERS OF
ST HUGH OF LINCOLN NURSERY SCHOOL, WITNEY**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2025, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the Charity Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Since the Charity's consolidated 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 Chartered Institute of Certified Accountants, which is one of the listed bodies

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 Charity 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 content 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.

**Andrew Rodzynski FCA
Wenn Townsend
Watermoor Point
Watermoor Road
Cirencester
Gloucestershire
GL7 1LF**

Date: