

HIGHFIELD GRANGE PRE-SCHOOL

England & Wales · Charity number 1172681

Details

Status Registered

Legal form CIO

Registered 2017-04-21

Register [View on the Charity Commission register](#)

Contact

Address The Highfield Centre
Highfield Grange Avenue
Wigan
WN3 6GH

Phone 01942498950

Email higrpr@hotmail.com

Activities

Objects: THE OBJECTS OF HIGHFIELD GRANGE PRE-SCHOOL IS TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY AGE, BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THE CHILDREN THROUGH LOCAL COMMUNITY GROUPS AND BY;A) OFFERING APPROPRIATE PLAY AND LEARNING FACILITIES AND ACCESS TO TRAINING COURSES TOGETHER WITH THE RIGHT OF THE PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF THE PRE-SCHOOL, ENSURING THAT THEY OFFER OPPORTUNITIES FOR ALL CHILDREN, REGARDLESS OF RACE, CULTURE, BELIEFS, RELIGION, DISABILITY, MEANS AND BACKGROUND B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS.

Activities: We operate from the Highfield Centre, Wigan. We take a friendly and fun approach to learning. We use Early Years Curriculum to encourage children to learn through play and offer a wide range of activities, including arts/crafts, outdoor play, role play etc. We support parents access to local community and Social Services groups to help with their needs and those of their children.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£148,801	£119,378	-	-
2024-03-31	£125,816	£98,550	-	-
2023-03-31	£119,798	£87,773	-	-
2022-03-31	£88,814	£75,978	-	-
2021-03-31	£103,786	£83,161	-	-

Trustees

Name	Role	Appointed
MRS G RAMSDALE	Chair	2017-04-07
MR G GRINDLE		2017-04-07
MRS S GRINDLE		2017-04-07

HIGHFIELD GRANGE PRE-SCHOOL

England & Wales - Charity number 1172681

Accounts

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FOR THE YEAR ENDING 2025**

**HIGHFIELD GRANGE PRE-SCHOOL
TRUSTEES REPORT
FOR YEAR ENDING 31ST MARCH 2025
Charity number 1172681**

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FOR THE YEAR ENDING 2025**

Trustees Report

The Trustees are pleased to present their report for the year ending 31st March 2025.

Reference and administration details

Charity name: Highfield Grange Pre-school

Charity registration number: 1172681

Address of Charity: The Highfield Centre
Highfield Grange Avenue
Marus Bridge
Wigan
WN3 6RS

Trustees: G. Ramsdale (Chair)
S. Grindle (Treasurer)
G. Grindle (Secretary)

Committee: John Clark
M. Greenhalgh
W. Meehan
A. Glynn
B. Greenhalgh

Pre-school Manager: S. Clark

Independent examiner: P A Hull and Company
23 Ladies Lane
Hindley
Wigan
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
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FOR THE YEAR ENDING 2025**

Objectives and activities

The primary purpose of the Charity is to help children and young people with educational training by providing pre-school care for children age two to five years old for 5 days a week. Session times vary from 3 to 6 hours a day with the children also having lunch.

To enhance the development and education of children primarily under statutory age for school, by encouraging parents to understand and provide for the needs of the children through local community groups. Offering appropriate play and learning facilities and access to training courses together with the right of the parent to take responsibility for and to become involved in the activities of the preschool, ensuring that they offer opportunities for all children regardless of race, culture, religion, disability, means and background. Encouraging the study of the needs of such children and their families and promoting interest and recognition of such needs in the local areas.

The Charity raises additional funds from the public to support the activities of the Charity but does not work with commercial participants.

In planning the objectives of the Charity, the Trustees have reviewed the guidance provided by the Charity Commission.

Achievements and performance

The committee has made a conscious effort to keep spending in line with the budget. We continue to receive funding from Wigan Council. We have been able to carry on updating our indoor area and have invested in new furniture e.g. tables and marking making boards as well as improving our Wellbeing area where children have time to relax in a cosy space. We also had family sessions on Wellbeing to show adults how we were interacting with the children and give them ideas to use at home.

Financial review

We have continued to generate a good income from fees and funding received but this year to enable so to spend more money on updating equipment and continue to employ 7 members of staff.

Expenditure for the Charity is closely monitored. The main costs being wages and the rent of the rooms we hire for Douglas Valley Community who own the building.

The Trustees consider the year of end financial position to be satisfactory and confirm that the Charity can continue to meet all known obligations.

Structure, governance and management

Governing document Highfield Grange Pre-school Playgroup was established on 7th April 2017. Its constitution: the 'Highfield Grange Pre-school Constitution Document April 2017 was registered with the Charity Commission (reg number 117268 on 21st April 2017).

**HIGHFIELD GRANGE PRE-SCHOOL
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FOR THE YEAR ENDING 2025**

Appointment and recruitment of Trustees

Trustees are appointed at the Annual General Meeting. There must be a least three charity trustees. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting for the charity trustees or to appoint a new charity trustee.

Trustees' induction and training

All new Trustees will be provided with a Committee welcome pack which includes copies of:

- The Charity's constitution
- The latest accounts of the charity
- Code of conduct
- Confidentiality Agreement

and are encouraged to read the Charity Commission guidance notes CC3 – "the Essential Trustee, what you need to know, what you need to do" and PB3 – "Public benefit: Reporting".

In addition Trustees are given all updated information for the Charity Commission and other newsletters.

Organisational structure

The trustees administer the Charity and meet regularly throughout the year, during these meetings all charitable matter are discussed including fund raising, income structure ongoing performance and to approve forthcoming charitable expenditure.

The Charity monitors performance against budgeted targets and reports annually at the Annual General Meeting where Trustees resignation and appointments are made in line with the necessary roles and requirements of the foreseeable future.

Risk management

Management has reviewed any major risks to which the Charity may be exposed and have established appropriate systems and procedure have been established to mitigate the risks the Charity faces. Highfield Grange Pre-school benefits from a diligent and dedicated team of Trustees. Costs are closely monitored to ensure the Charity operates within its means. The Charity maintains a separate bank account to cover its reserves all of which minimise its exposure to risk.

The Charity's internal policies and procedures are reviewed by the manager of the Pre-school regularly and are in line with all the new EYFS statutory framework.

**HIGHFIELD GRANGE PRE-SCHOOL
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FOR THE YEAR ENDING 2025**

Reserves policy

The Charity's reserve policy is to maintain reserves at a level adequate to protect its ongoing work from significant fluctuations in service income. This policy is reviewed annually. The Charity aims to hold sufficient reserves to cover three months running costs.

At the end of the year 31st March 2024 the charity has total reserves of £25046.91 of which nil is restricted. The reserves of the Charity are therefore adequate and the Trustees consider that the Charity will continue as a going concern for the foreseeable future.

Plans for future periods

It is the Trustees' intention that the Charity will continue to provide services in line with the objectives and activities as noted in the financial statement.

- We are forecasting that our income for the coming year will increase due to children on the waiting list due to start in September 2025 and the increase in Government funding.
- The government have increased the funded hours for 3-4 years old's and 15 hours free childcare for 2-year-olds and we have raised our session fees in line with funding.
- We continue to have a 'good' rating from Ofsted and this is encourage all involved to go forward in the coming year and continue to give the children in our care the best start in their education.
- We have now been in talks with Douglas Valley (who we rent the rooms off) about extending our age group to include children from 9 months. This will mean renting extra rooms but the coast will be covered by the extra income generated from Government funding.
- The hours for these children will be extended to 8.00 a.m. to 4.00 p.m.

Trustees

The current Trustees are shown on page 2 including those who have served during the year and any appointments and resignation dates as required.

Pubic Benefit

The Trustees have considered the Charity Commission's guidance on pubic benefits. They confirm that in planning and carrying out the Charity's activities they have had regards to this guidance.

Independent examiner reappointment

A resolution to appoint P A Hull & Company as independent examiner will be proposed at the next Annual General Meeting for the coming year.

The Trustees' annual report was approved on the 13th July 2025 and signed on behalf of the board of Trustees by

Gareth Grindle (secretary)
Trustee

**HIGHFIELD GRANGE PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

**HIGHFIELD GRANGE PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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**HIGHFIELD GRANGE PRE-SCHOOL
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

Directors Mrs Susan Grindle (Treasurer)
Mrs Gillian Ramsdale (Chair)

Secretary Mr Gareth Grindle

Company Number 00000000 (England and Wales)

Registered Office The Highfield Centre
Highfield Grange Avenue
Wigan
WN3 6GH

Accountants P A Hull & Co
Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
(COMPANY NO: 00000000 ENGLAND AND WALES)
DIRECTORS' REPORT**

The directors present their report and accounts for the year ended 31 March 2025.

Directors

The following directors held office during the whole of the period:

Mrs Susan Grindle (Treasurer)
Mrs Gillian Ramsdale (Chair)

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and 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 provisions

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

Signed on behalf of the board of directors

.....

Mrs Susan Grindle (Treasurer)
Director

Approved by the board on: 29 October 2025

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HIGHFIELD GRANGE
PRE-SCHOOL FOR THE YEAR ENDED 31 MARCH 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HIGHFIELD GRANGE PRE-SCHOOL for the year ended 31 March 2025 as set out on pages 6 - 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icaew.com/compilation.

P A Hull & Co
Chartered Accountants

Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

29 October 2025

**HIGHFIELD GRANGE PRE-SCHOOL
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Turnover	148,801	124,455
Cost of sales	(119,378)	(102,225)
Gross profit	<u>29,423</u>	<u>22,230</u>
Administrative expenses	(26,681)	(24,783)
Operating profit/(loss)	<u>2,742</u>	<u>(2,553)</u>
Loss on sale of property, plant and equipment	-	(185)
Interest receivable and similar income	5	7
Profit/(loss) on ordinary activities before taxation	<u>2,747</u>	<u>(2,731)</u>
Tax on profit/(loss) on ordinary activities	-	-
Profit/(loss) for the financial year	<u><u>2,747</u></u>	<u><u>(2,731)</u></u>

**HIGHFIELD GRANGE PRE-SCHOOL
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	10,640	2,158
Current assets			
Cash at bank and in hand		25,047	25,847
Creditors: amounts falling due within one year	5	(6,680)	(1,745)
Net current assets		<u>18,367</u>	<u>24,102</u>
Net assets		<u>29,007</u>	<u>26,260</u>
Capital and reserves			
Profit and loss account		<u>29,007</u>	<u>26,260</u>
Shareholders' funds		<u>29,007</u>	<u>26,260</u>

For the year ending 31 March 2025 the 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 directors 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 29 October 2025 and were signed on its behalf by

Mrs Susan Grindle (Treasurer)
Director

Company Registration No. 00000000

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Statutory information

HIGHFIELD GRANGE PRE-SCHOOL is a private company, limited by shares, registered in England and Wales, registration number 00000000. The registered office is The Highfield Centre , Highfield Grange Avenue, Wigan, WN3 6GH.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	10% Straight Line
Fixtures & fittings	25% Reducing Balance
Computer equipment	25% Reducing balance

4 Tangible fixed assets

	Land & buildings	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 April 2024	-	2,434	2,631	5,065
Additions	6,324	2,403	405	9,132
At 31 March 2025	6,324	4,837	3,036	14,197
Depreciation				
At 1 April 2024	-	1,498	1,409	2,907
Charge for the year	53	284	313	650
At 31 March 2025	53	1,782	1,722	3,557
Net book value				
At 31 March 2025	6,271	3,055	1,314	10,640
At 31 March 2024	-	936	1,222	2,158

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

5 Creditors: amounts falling due within one year	2025	2024
	£	£
Taxes and social security	1,544	768
Other creditors	1,694	-
Accruals	3,442	977
	<u>6,680</u>	<u>1,745</u>

6 Average number of employees

During the year the average number of employees was 7 (2024: 7).

**HIGHFIELD GRANGE PRE-SCHOOL
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

This schedule does not form part of the statutory accounts.

	2025	2024
	£	£
Turnover		
Sales	148,801	124,455
	<hr/>	<hr/>
Cost of sales		
Purchases	6,630	7,358
Direct labour	109,915	93,287
Other direct costs	2,833	1,580
	<hr/>	<hr/>
	119,378	102,225
	<hr/>	<hr/>
Gross profit	29,423	22,230
	<hr/>	<hr/>
Administrative expenses		
Pensions	1,898	1,276
Employer's NI	1,707	-
Staff training and welfare	1,242	2,666
Rent	15,673	14,873
Cleaning	564	319
Telephone and fax	622	571
Internet	132	-
Stationery and printing	647	1,094
Subscriptions	467	365
Insurance	727	698
Repairs and maintenance	200	814
Depreciation	651	595
Donations	50	-
Accountancy fees	2,052	1,416
Other legal and professional	49	96
	<hr/>	<hr/>
	26,681	24,783
	<hr/>	<hr/>
Operating profit/(loss)	2,742	(2,553)
	<hr/>	<hr/>
Exceptional items		
Loss on sale of tangible assets	-	(185)
	<hr/>	<hr/>
Interest receivable		
Interest receivable	5	7
	<hr/>	<hr/>
Profit/(loss) on ordinary activities before taxation	2,747	(2,731)
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**HIGHFIELD GRANGE PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

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England & Wales - Charity number 1172681

Accounts

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FOR THE YEAR ENDING 2024**

**HIGHFIELD GRANGE PRE-SCHOOL
TRUSTEES REPORT
FOR YEAR ENDING 31ST MARCH 2024
Charity number 1172681**

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FOR THE YEAR ENDING 2024**

Trustees Report

The Trustees are pleased to present their report for the year ending 31st March 2023.

Reference and administration details

Charity name: Highfield Grange Pre-school

Charity registration number: 1172681

Address of Charity: The Highfield Centre
Highfield Grange Avenue
Marus Bridge
Wigan
WN3 6RS

Trustees: G. Ramsdale (Chair)
S. Grindle (Treasurer)
G. Grindle (Secretary)

Committee: John Clark
M. Greenhalgh
W. Meehan
K. Tickle
B. Greenhalgh

Pre-school Manager: S. Clark

Independent examiner: P A Hull and Company
23 Ladies Lane
Hindley
Wigan
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2024**

Objectives and activities

The primary purpose of the Charity is to help children and young people with educational training by providing pre-school care for children age two to five years old for 5 days a week. Session times vary from 3 to 6 hours a day with the children also having lunch.

To enhance the development and education of children primarily under statutory age for school, by encouraging parents to understand and provide for the needs of the children through local community groups. Offering appropriate play and learning facilities and access to training courses together with the right of the parent to take responsibility for and to become involved in the activities of the preschool, ensuring that they offer opportunities for all children regardless of race, culture, religion, disability, means and background. Encouraging the study of the needs of such children and their families and promoting interest and recognition of such needs in the local areas.

The Charity raises additional funds from the public to support the activities of the Charity but does not work with commercial participants.

In planning the objectives of the Charity, the Trustees have reviewed the guidance provided by the Charity Commission.

Achievements and performance

The committee has made a conscious effort to keep spending in line with the budget. We continue to receive funding from Wigan Council. We have been able to carry on updating our indoor area. Making a Wellbeing area where children have time to relax in a cosy space. We also had family sessions on Wellbeing to show adults how we were interacting with the children and give them ideas to use at home.

Financial review

We have continued to generate a good income from fees and funding received but this year to enable so to spend more money on updating equipment and to take on 2 new members of staff.

Expenditure for the Charity is closely monitored. The main costs being wages and the rent of the rooms we hire for Douglas Valley Community who own the building.

The Trustees consider the year of end financial position to be satisfactory and confirm that the Charity can continue to meet all known obligations.

Structure, governance and management

Governing document Highfield Grange Pre-school Playgroup was established on 7th April 2017. Its constitution: the 'Highfield Grange Pre-school Constitution Document April 2017 was registered with the Charity Commission (reg number 117268 on 21st April 2017).

**HIGHFIELD GRANGE PRE-SCHOOL
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FOR THE YEAR ENDING 2024**

Appointment and recruitment of Trustees

Trustees are appointed at the Annual General Meeting. There must be a least three charity trustees. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting for the charity trustees or to appoint a new charity trustee.

Trustees' induction and training

All new Trustees will be provided with a Committee welcome pack which includes copies of:

- The Charity's constitution
- The latest accounts of the charity
- Code of conduct
- Confidentiality Agreement

and are encouraged to read the Charity Commission guidance notes CC3 – "the Essential Trustee, what you need to know, what you need to do" and PB3 – "Public benefit: Reporting".

In addition Trustees are given all updated information for the Charity Commission and other newsletters.

Organisational structure

The trustees administer the Charity and meet regularly throughout the year, during these meetings all charitable matter are discussed including fund raising, income structure ongoing performance and to approve forthcoming charitable expenditure.

The Charity monitors performance against budgeted targets and reports annually at the Annual General Meeting where Trustees resignation and appointments are made in line with the necessary roles and requirements of the foreseeable future.

Risk management

Management has reviewed any major risks to which the Charity may be exposed and have established appropriate systems and procedure have been established to mitigate the risks the Charity faces. Highfield Grange Pre-school benefits from a diligent and dedicated team of Trustees. Costs are closely monitored to ensure the Charity operates within its means. The Charity maintains a separate bank account to cover its reserves all of which minimise its exposure to risk.

The Charity's internal policies and procedures are reviewed by the manager of the Pre-school regularly and are in line with the EYFS statutory framework.

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2024**

Reserves policy

The Charity's reserve policy is to maintain reserves at a level adequate to protect its ongoing work from significant fluctuations in service income. This policy is reviewed annually. The Charity aims to hold sufficient reserves to cover three months running costs.

At the end of the year 31st March 2024 the charity has total reserves of £26,260 of which nil is restricted. The reserves of the Charity are therefore adequate and the Trustees consider that the Charity will continue as a going concern for the foreseeable future.

Plans for future periods

It is the Trustees' intention that the Charity will continue to provide services in line with the objectives and activities as noted in the financial statement.

- We are forecasting that our income for the coming year will increase due to children on the waiting list due to start in January 2024 and the increase in Government funding.
- The government have increased the funding for 3-4 years old's and 15 hours free childcare for 2-year-olds and we have raised our session fees in line with funding.
- We continue to have a 'good' rating from Ofsted and this is encourage all involved to go forward in the coming year and continue to give the children in our care the best start in their education.
- We are looking at extending our age group to include children from 9 months but as this is a very big step for us lots of things need to be considered i.e. cost of extra room hire, furniture for the room and extra staff so this may take about 12 months + to do.

Trustees

The current Trustees are shown on page 2 including those who have served during the year and any appointments and resignation dates as required.

Pubic Benefit

The Trustees have considered the Charity Commission's guidance on pubic benefits. They confirm that in planning and carrying out the Charity's activities they have had regards to this guidance.

Independent examiner reappointment

A resolution to appoint P A Hull & Company as independent examiner will be proposed at the next Annual General Meeting for the coming year.

The Trustees' annual report was approved on the 17th June 204 and signed on behalf of the board of Trustees by:

Gareth Grindle (secretary)
Trustee

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
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**HIGHFIELD GRANGE PRE-SCHOOL
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

Directors Mrs Susan Grindle (Treasurer)
Mrs Gillian Ramsdale (Chair)

Secretary Mr Gareth Grindle

Company Number 00000000 (England and Wales)

Registered Office The Highfield Centre
Highfield Grange Avenue
Wigan
WN3 6GH

Accountants P A Hull & Co
Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	2,158	2,049
Current assets			
Debtors		-	244
Cash at bank and in hand		25,847	27,860
		25,847	28,104
Creditors: amounts falling due within one year		(1,745)	(1,162)
		24,102	26,942
Net current assets		26,260	28,991
Net assets		26,260	28,991
Capital and reserves			
Profit and loss account		26,260	28,991
		26,260	28,991
Shareholders' funds		26,260	28,991

For the year ending 31 March 2024 the 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 23 May 2024 and were signed on its behalf by

Mrs Susan Grindle (Treasurer)
Director

Company Registration No. 00000000

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 Statutory information

HIGHFIELD GRANGE PRE-SCHOOL is a private company, limited by shares, registered in England and Wales, registration number 00000000. The registered office is The Highfield Centre , Highfield Grange Avenue, Wigan, WN3 6GH.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% Reducing Balance
Computer equipment	25% Reducing balance

4 Tangible fixed assets

	Total £
Cost or valuation	
At 1 April 2023	5,136
Additions	939
Disposals	(1,010)
At 31 March 2024	5,065
Depreciation	
At 1 April 2023	3,087
Charge for the year	595
On disposals	(775)
At 31 March 2024	2,907
Net book value	
At 31 March 2024	2,158
At 31 March 2023	2,049

5 Average number of employees

During the year the average number of employees was 7 (2023: 7).

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
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**HIGHFIELD GRANGE PRE-SCHOOL
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

Directors Mrs Susan Grindle (Treasurer)
Mrs Gillian Ramsdale (Chair)

Secretary Mr Gareth Grindle

Company Number 00000000 (England and Wales)

Registered Office The Highfield Centre
Highfield Grange Avenue
Wigan
WN3 6GH

Accountants P A Hull & Co
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**HIGHFIELD GRANGE PRE-SCHOOL
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The financial statements were approved by the Board of Directors and authorised for issue on 23 May 2024 and were signed on its behalf by

Mrs Susan Grindle (Treasurer)
Director

Company Registration No. 00000000

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 Statutory information

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5 Average number of employees

During the year the average number of employees was 7 (2023: 7).

HIGHFIELD GRANGE PRE-SCHOOL

England & Wales - Charity number 1172681

Accounts

**HIGHFIELD GRANGE PRE-SCHOOL
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FOR THE YEAR ENDING 2023**

**HIGHFIELD GRANGE PRE-SCHOOL
TRUSTEES REPORT
FOR YEAR ENDING 31ST MARCH 2023
Charity number 1172681**

**HIGHFIELD GRANGE PRE-SCHOOL
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FOR THE YEAR ENDING 2023**

Trustees Report

The Trustees are pleased to present their report for the year ending 31st March 2023.

Reference and administration details

Charity name: Highfield Grange Pre-school

Charity registration number: 1172681

Address of Charity: The Highfield Centre
Highfield Grange Avenue
Marus Bridge
Wigan
WN3 6RS

Trustees: G. Ramsdale (Chair)
S. Grindle (Treasurer)
G. Grindle (Secretary)

Committee: John Clark
K. Priestley
W. Meehan
K. Tickle
B. Greenhalgh

Pre-school Manager: S. Clark

Independent examiner: P A Hull and Company
23 Ladies Lane
Hindley
Wigan
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2023**

Objectives and activities

The primary purpose of the Charity is to help children and young people with educational training by providing pre-school care for children age two to five years old for 5 days a week. Session times vary from 3 to 6 hours a day with the children also having lunch.

To enhance the development and education of children primarily under statutory age for school, by encouraging parents to understand and provide for the needs of the children through local community groups. Offering appropriate play and learning facilities and access to training courses together with the right of the parent to take responsibility for and to become involved in the activities of the preschool, ensuring that they offer opportunities for all children regardless of race, culture, religion, disability, means and background. Encouraging the study of the needs of such children and their families and promoting interest and recognition of such needs in the local areas.

The Charity raises additional funds from the public to support the activities of the Charity but does not work with commercial participants.

In planning the objectives of the Charity, the Trustees have reviewed the guidance provided by the Charity Commission.

Achievements and performance

The committee has made a conscious effort to keep spending in line with the budget. We continue to receive funding from Wigan Council. We have been able to carry on update our outdoor equipment as and when it is needed. We have purchased a new wooden climbing frame and various bikes and exercise equipment to promote the children's physical wellbeing.

Financial review

We have continued to generate a good income from fees received but this year has been harder because in the current climate parents seem to be waiting for their child to receive government funding. This means that we were only running at full capacity from January 2023 instead of September 2022.

Expenditure for the Charity is closely monitored. The main costs being wages and the rent of the rooms we hire for Douglas Valley Community who own the building.

The Trustees consider the yearend financial position to be satisfactory and confirm that the Charity can continue to meet all known obligations.

Structure, governance and management

Governing document Highfield Grange Pre-school Playgroup was established on 7th April 2017. Its constitution: the 'Highfield Grange Pre-school Constitution Document April 2017 was registered with the Charity Commission (reg number 117268 on 21st April 2017).

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2023**

Appointment and recruitment of Trustees

Trustees are appointed at the Annual General Meeting. There must be a least three charity trustees. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting for the charity trustees or to appoint a new charity trustee.

Trustees' induction and training

All new Trustees will be provided with a Committee welcome pack which includes copies of:

- The Charity's constitution
- The latest accounts of the charity
- Code of conduct
- Confidentiality Agreement

and are encouraged to read the Charity Commission guidance notes CC3 –“the Essential Trustee, what you need to know, what you need to do” and PB3 – “Public benefit: Reporting”.

In addition Trustees are given all updated information for the Charity Commission and other newsletters.

Organisational structure

The trustees administer the Charity and meet regularly throughout the year, during these meetings all charitable matter are discussed including fund raising, income structure ongoing performance and to approve forthcoming charitable expenditure.

The Charity monitors performance against budgeted targets and reports annually at the Annual General Meeting where Trustees resignation and appointments are made in line with the necessary roles and requirements of the foreseeable future.

Risk management

Management has reviewed any major risks to which the Charity may be exposed and have established appropriate systems and procedure have been established to mitigate the risks the Charity faces. Highfield Grange Pre-school benefits from a diligent and dedicated team of Trustees. Costs are closely monitored to ensure the Charity operates within its means. The Charity maintains a separate bank account to cover its reserves all of which minimise its exposure to risk.

The Charity's internal policies and procedures are reviewed by the manager of the Pre-school regularly and are in line with the EYFS statutory framework.

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2023**

Reserves policy

The Charity's reserve policy is to maintain reserves at a level adequate to protect its ongoing work from significant fluctuations in service income. This policy is reviewed annually. The Charity aims to hold sufficient reserves to cover three months running costs.

At the end of the year 31st March 2023 the charity has total reserves of £28,991 of which nil is restricted. The reserves of the Charity are therefore adequate and the Trustees consider that the Charity will continue as a going concern for the foreseeable future.

Plans for future periods

It is the Trustees' intention that the Charity will continue to provide services in line with the objectives and activities as noted in the financial statement.

- We are forecasting that our income for the coming year will increase due to children on the waiting list due to start in January 2023.
- The government have increased the funding for 3-4 years old's and we have raised our session fees in line with funding.
- We have been informed that as of 1st April 2023 that there will be an increase in rent and that this may increase again later in the year.
- We were happy to receive a 'good' rating again in our Ofsted inspection in February and this will encourage all involved to go forward in the coming year and continue to give the children in our care the best start in their education.

Trustees

The current Trustees are shown on page 2 including those who have served during the year and any appointments and resignation dates as required.

Pubic Benefit

The Trustees have considered the Charity Commission's guidance on pubic benefits. They confirm that in planning and carrying out the Charity's activities they have had regards to this guidance.

Independent examiner reappointment

A resolution to appoint P A Hull & Company as independent examiner will be proposed at the next Annual General Meeting for the coming year.

The Trustees' annual report was approved on the 6th December 2022 and signed on behalf of the board of Trustees by:

Gareth Grindle (secretary)
Trustee

**HIGHFIELD GRANGE PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

**HIGHFIELD GRANGE PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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**HIGHFIELD GRANGE PRE-SCHOOL
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

Directors	Mrs Susan Grindle (Treasurer) Mrs Gillian Ramsdale (Chair)
Secretary	Mr Gareth Grindle
Company Number	00000000 (England and Wales)
Registered Office	The Highfield Centre Highfield Grange Avenue Wigan WN3 6GH
Accountants	P A Hull & Co Beech House 23 Ladies Lane Hindley, Wigan Lancashire WN2 2QA

HIGHFIELD GRANGE PRE-SCHOOL
(COMPANY NO: 00000000 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2023.

Directors

The following directors held office during the whole of the period:

Mrs Susan Grindle (Treasurer)
Mrs Gillian Ramsdale (Chair)

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and 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 provisions

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

Signed on behalf of the board of directors

.....
Mrs Susan Grindle (Treasurer)
Director

Approved by the board on: 6 December 2023

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HIGHFIELD GRANGE
PRE-SCHOOL FOR THE YEAR ENDED 31 MARCH 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HIGHFIELD GRANGE PRE-SCHOOL for the year ended 31 March 2023 as set out on pages 6 - 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icaew.com/compilation.

P A Hull & Co
Chartered Accountants

Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

6 December 2023

**HIGHFIELD GRANGE PRE-SCHOOL
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Turnover	119,798	88,815
Cost of sales	(87,773)	(81,500)
Gross profit	<u>32,025</u>	<u>7,315</u>
Administrative expenses	(24,293)	(20,086)
Other operating income	-	500
Operating profit/(loss)	<u>7,732</u>	<u>(12,271)</u>
Interest receivable and similar income	1	-
Profit/(loss) on ordinary activities before taxation	<u>7,733</u>	<u>(12,271)</u>
Tax on profit/(loss) on ordinary activities	-	-
Profit/(loss) for the financial year	<u><u>7,733</u></u>	<u><u>(12,271)</u></u>

**HIGHFIELD GRANGE PRE-SCHOOL
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	2,049	2,237
Current assets			
Debtors	5	244	-
Cash at bank and in hand		27,860	21,576
		<u>28,104</u>	<u>21,576</u>
Creditors: amounts falling due within one year	6	(1,162)	(2,555)
Net current assets		<u>26,942</u>	<u>19,021</u>
Net assets		<u>28,991</u>	<u>21,258</u>
Capital and reserves			
Profit and loss account		<u>28,991</u>	<u>21,258</u>
Shareholders' funds		<u>28,991</u>	<u>21,258</u>

For the year ending 31 March 2023 the 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 directors 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 6 December 2023 and were signed on its behalf by

Mrs Susan Grindle (Treasurer)
Director

Company Registration No. 00000000

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Statutory information

HIGHFIELD GRANGE PRE-SCHOOL is a private company, limited by shares, registered in England and Wales, registration number 00000000. The registered office is The Highfield Centre , Highfield Grange Avenue, Wigan, WN3 6GH.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% Reducing Balance
Computer equipment	25% Reducing balance

4 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2022	1,709	2,992	4,701
Additions	435	-	435
At 31 March 2023	2,144	2,992	5,136
Depreciation			
At 1 April 2022	1,046	1,418	2,464
Charge for the year	229	394	623
At 31 March 2023	1,275	1,812	3,087
Net book value			
At 31 March 2023	869	1,180	2,049
At 31 March 2022	663	1,574	2,237

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Other debtors	244	-

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxes and social security	359	464
Other creditors	-	892
Accruals	803	1,199
	<u>1,162</u>	<u>2,555</u>
	<u><u>1,162</u></u>	<u><u>2,555</u></u>

7 Average number of employees

During the year the average number of employees was 7 (2022: 7).

**HIGHFIELD GRANGE PRE-SCHOOL
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Sales	119,798	88,815
Cost of sales		
Purchases	5,113	5,522
Direct labour	80,801	74,694
Other direct costs	1,859	1,284
	87,773	81,500
Gross profit	32,025	7,315
Administrative expenses		
Pensions	945	853
Staff training and welfare	1,612	1,037
Travel and subsistence	20	-
Rent	14,197	13,521
Cleaning	34	201
Telephone and fax	672	490
Stationery and printing	3,166	1,194
Subscriptions	208	197
Insurance	648	505
Repairs and maintenance	504	56
Depreciation	623	703
Sundry expenses	50	45
Accountancy fees	1,380	1,284
Other legal and professional	234	-
	24,293	20,086
Other operating income		
Other operating income	-	500
Operating profit/(loss)	7,732	(12,271)
Interest receivable		
Interest receivable	1	-
Profit/(loss) on ordinary activities before taxation	7,733	(12,271)

**HIGHFIELD GRANGE PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

**HIGHFIELD GRANGE PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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**HIGHFIELD GRANGE PRE-SCHOOL
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

Directors	Mrs Susan Grindle (Treasurer) Mrs Gillian Ramsdale (Chair)
Secretary	Mr Gareth Grindle
Company Number	00000000 (England and Wales)
Registered Office	The Highfield Centre Highfield Grange Avenue Wigan WN3 6GH
Accountants	P A Hull & Co Beech House 23 Ladies Lane Hindley, Wigan Lancashire WN2 2QA

HIGHFIELD GRANGE PRE-SCHOOL
(COMPANY NO: 00000000 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2023.

Directors

The following directors held office during the whole of the period:

Mrs Susan Grindle (Treasurer)
Mrs Gillian Ramsdale (Chair)

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and 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 provisions

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

Signed on behalf of the board of directors

.....
Mrs Susan Grindle (Treasurer)
Director

Approved by the board on: 6 December 2023

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HIGHFIELD GRANGE
PRE-SCHOOL FOR THE YEAR ENDED 31 MARCH 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HIGHFIELD GRANGE PRE-SCHOOL for the year ended 31 March 2023 as set out on pages 6 - 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icaew.com/compilation.

P A Hull & Co
Chartered Accountants

Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

6 December 2023

**HIGHFIELD GRANGE PRE-SCHOOL
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Turnover	119,798	88,815
Cost of sales	(87,773)	(81,500)
Gross profit	<u>32,025</u>	<u>7,315</u>
Administrative expenses	(24,293)	(20,086)
Other operating income	-	500
Operating profit/(loss)	<u>7,732</u>	<u>(12,271)</u>
Interest receivable and similar income	1	-
Profit/(loss) on ordinary activities before taxation	<u>7,733</u>	<u>(12,271)</u>
Tax on profit/(loss) on ordinary activities	-	-
Profit/(loss) for the financial year	<u><u>7,733</u></u>	<u><u>(12,271)</u></u>

**HIGHFIELD GRANGE PRE-SCHOOL
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	2,049	2,237
Current assets			
Debtors	5	244	-
Cash at bank and in hand		27,860	21,576
		<u>28,104</u>	<u>21,576</u>
Creditors: amounts falling due within one year	6	(1,162)	(2,555)
Net current assets		<u>26,942</u>	<u>19,021</u>
Net assets		<u>28,991</u>	<u>21,258</u>
Capital and reserves			
Profit and loss account		<u>28,991</u>	<u>21,258</u>
Shareholders' funds		<u>28,991</u>	<u>21,258</u>

For the year ending 31 March 2023 the 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 directors 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 6 December 2023 and were signed on its behalf by

Mrs Susan Grindle (Treasurer)
Director

Company Registration No. 00000000

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Statutory information

HIGHFIELD GRANGE PRE-SCHOOL is a private company, limited by shares, registered in England and Wales, registration number 00000000. The registered office is The Highfield Centre , Highfield Grange Avenue, Wigan, WN3 6GH.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% Reducing Balance
Computer equipment	25% Reducing balance

4 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2022	1,709	2,992	4,701
Additions	435	-	435
At 31 March 2023	2,144	2,992	5,136
Depreciation			
At 1 April 2022	1,046	1,418	2,464
Charge for the year	229	394	623
At 31 March 2023	1,275	1,812	3,087
Net book value			
At 31 March 2023	869	1,180	2,049
At 31 March 2022	663	1,574	2,237

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Other debtors	244	-

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxes and social security	359	464
Other creditors	-	892
Accruals	803	1,199
	<u>1,162</u>	<u>2,555</u>
	<u><u>1,162</u></u>	<u><u>2,555</u></u>

7 Average number of employees

During the year the average number of employees was 7 (2022: 7).

**HIGHFIELD GRANGE PRE-SCHOOL
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Sales	119,798	88,815
Cost of sales		
Purchases	5,113	5,522
Direct labour	80,801	74,694
Other direct costs	1,859	1,284
	87,773	81,500
Gross profit	32,025	7,315
Administrative expenses		
Pensions	945	853
Staff training and welfare	1,612	1,037
Travel and subsistence	20	-
Rent	14,197	13,521
Cleaning	34	201
Telephone and fax	672	490
Stationery and printing	3,166	1,194
Subscriptions	208	197
Insurance	648	505
Repairs and maintenance	504	56
Depreciation	623	703
Sundry expenses	50	45
Accountancy fees	1,380	1,284
Other legal and professional	234	-
	24,293	20,086
Other operating income		
Other operating income	-	500
Operating profit/(loss)	7,732	(12,271)
Interest receivable		
Interest receivable	1	-
Profit/(loss) on ordinary activities before taxation	7,733	(12,271)

HIGHFIELD GRANGE PRE-SCHOOL

England & Wales - Charity number 1172681

Accounts

**HIGHFIELD GRANGE PRE-SCHOOL
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FOR THE YEAR ENDING 2022**

**HIGHFIELD GRANGE PRE-SCHOOL
TRUSTEES REPORT
FOR YEAR ENDING 31ST MARCH 2022
Charity number 1172681**

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2022**

Trustees Report

The Trustees are pleased to present their report for the year ending 31st March 2022.

Reference and administration details

Charity name: Highfield Grange Pre-school

Charity registration number: 1172681

Address of Charity: The Highfield Centre
Highfield Grange Avenue
Marus Bridge
Wigan
WN3 6RS

Trustees: G. Ramsdale (Chair)
S. Grindle (Treasurer)
G. Grindle (Secretary)

Committee: John Clark
K. Priestley
W. Meehan
K. Tickle

Pre-school Manager: S. Clark

Independent examiner: P A Hull and Company
23 Ladies Lane
Hindley
Wigan
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2022**

Objectives and activities

The primary purpose of the Charity is to help children and young people with educational training by providing pre-school care for children age two to five years old for 5 days a week. Session times vary from 3 to 6 hours a day with the children also having lunch.

To enhance the development and education of children primarily under statutory age for school, by encouraging parents to understand and provide for the needs of the children through local community groups. Offering appropriate play and learning facilities and access to training courses together with the right of the parent to take responsibility for and to become involved in the activities of the preschool, ensuring that they offer opportunities for all children regardless of race, culture, religion, disability, means and background. Encouraging the study of the needs of such children and their families and promoting interest and recognition of such needs in the local areas.

The Charity raises additional funds from the public to support the activities of the Charity but does not work with commercial participants.

In planning the objectives of the Charity, the Trustees have reviewed the guidance provided by the Charity Commission.

Achievements and performance

The committee has made a conscious effort to keep spending in line with the budget. We continue to receive funding from Wigan Council. We have been able to carry on update our equipment as and when it is needed. We have purchased new furniture so the children can access the toys, games and creative area easier.

Financial review

We have continued to generate a good income from fees received but this year has been harder because of Covid parents have seemed to have been reluctant to send their children to pre-school and have been delaying the start until their children are slightly older. This means that we were only running at full capacity from January 2022 instead of September 2021

Expenditure for the Charity is closely monitored. The main costs being wages and the rent of the rooms we hire for Douglas Valley Community who own the building.

The Trustees consider the yearend financial position to be satisfactory and confirm that the Charity can continue to meet all known obligations.

Structure, governance and management

Governing document Highfield Grange Pre-school Playgroup was established on 7th April 2017. Its constitution: the 'Highfield Grange Pre-school Constitution Document April 2017 was registered with the Charity Commission (reg number 117268 on 21st April 2017.

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2022**

Appointment and recruitment of Trustees

Trustees are appointed at the Annual General Meeting. There must be a least three charity trustees. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting for the charity trustees or to appoint a new charity trustee.

Trustees' induction and training

All new Trustees will be provided with a Committee welcome pack which includes copies of:

- The Charity's constitution
- The latest accounts of the charity
- Code of conduct
- Confidentiality Agreement

and are encouraged to read the Charity Commission guidance notes CC3 – "the Essential Trustee, what you need to know, what you need to do" and PB3 – "Public benefit: Reporting".

In addition Trustees are given all updated information for the Charity Commission and other newsletters.

Organisational structure

The trustees administer the Charity and meet regularly throughout the year, during these meetings all charitable matter are discussed including fund raising, income structure ongoing performance and to approve forthcoming charitable expenditure.

The Charity monitors performance against budgeted targets and reports annually at the Annual General Meeting where Trustees resignation and appointments are made in line with the necessary roles and requirements of the foreseeable future.

Risk management

Management has reviewed any major risks to which the Charity may be exposed and have established appropriate systems and procedure have been established to mitigate the risks the Charity faces. Highfield Grange Pre-school benefits from a diligent and dedicated team of Trustees. Costs are closely monitored to ensure the Charity operates within its means. The Charity maintains a separate bank account to cover its reserves all of which minimise its exposure to risk.

The Charity's internal policies and procedures are reviewed by the manager of the Pre-school regularly and are in line with the EYFS statutory framework.

**HIGHFIELD GRANGE PRE-SCHOOL
CONTENTS
FOR THE YEAR ENDING 2022**

Reserves policy

The Charity's reserve policy is to maintain reserves at a level adequate to protect its ongoing work from significant fluctuations in service income. This policy is reviewed annually. The Charity aims to hold sufficient reserves to cover three months running costs.

At the end of the year 31st March 2020 the charity has a total reserves of £21575.97 (taken from bank statement) of which nil is restricted. The reserves of the Charity are therefore adequate and the Trustees consider that the Charity will continue as a going concern for the foreseeable future.

Plans for future periods

It is the Trustees' intention that the Charity will continue to provide services in line with the objectives and activities as noted in the financial statement.

- We are forecasting that our income for the coming year will increase due to children on the waiting list due to start in September 2022.
- The government have increased the funding for 3-4 years old's and we are to raise our session fees in line with funding.
- We are expecting our costs to rise slightly this year due to the cost of cleaning because of Covid.
- We will adhere to government guidance to as and when we can open.
- We have been informed that as of 1st October 2022 that there will be an increase in rent and that this may increase again in the New Year.

Trustees

The current Trustees are shown on page 2 including those who have served during the year and any appointments and resignation dates as required.

Pubic Benefit

The Trustees have considered the Charity Commission's guidance on pubic benefits. They confirm that in planning and carrying out the Charity's activities they have had regards to this guidance.

Independent examiner reappointment

A resolution to appoint P A Hull & Company as independent examiner will be proposed at the next Annual General Meeting for the coming year.

The Trustees' annual report was approved on the 4th January 2022 and signed on behalf of the board of Trustees by:

Gareth Grindle (secretary)
Trustee

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
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**HIGHFIELD GRANGE PRE-SCHOOL
BUSINESS INFORMATION**

Partnership

HIGHFIELD GRANGE PRE-SCHOOL
The Highfield Centre
Highfield Grange Avenue
Wigan
Lancashire
WN3 6GH

Trading address

The Highfield Centre
Highfield Grange Avenue
Wigan
Lancashire
WN3 6GH

Accountants

P A Hull & Co
Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
APPROVAL OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

We approve these accounts, comprising the Profit and Loss account, the Balance Sheet and the related notes. We confirm that we have made available all relevant records and information.

Mr Gareth Grindle - Secretary 
.....

Mrs Gillian Ramsdale - Chair 
.....

Mrs Susan Grindle - Treasurer 
.....

22 December 2022

CHARTERED ACCOUNTANTS' REPORT ON THE UNAUDITED ACCOUNTS OF HIGHFIELD GRANGE PRE-SCHOOL FOR THE YEAR ENDED 31 MARCH 2022

In accordance with the engagement letter, we have prepared for your approval the accounts of HIGHFIELD GRANGE PRE-SCHOOL for the year ended 31 March 2022 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting record and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with the guidance of ICAEW as detailed at icaew.com/compilation.

P A Hull & Co
Chartered Accountants

Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

22 December 2022

**HIGHFIELD GRANGE PRE-SCHOOL
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
Turnover	88,814	103,786
Cost of sales	(5,522)	(5,051)
Other direct costs	(75,978)	(78,110)
Gross profit	7,314	20,625
Other income/profits	500	1,000
Expenses		
Employee costs	1,890	2,440
Premises costs	13,722	12,684
Repairs	56	-
General administrative expenses	2,189	1,943
Legal and professional costs	1,284	1,305
Depreciation and loss/profit on sale	703	651
Other expenses including partnership charges	242	224
	20,086	19,247
(Loss)/profit	(12,272)	2,378
Allocation of profits	£	
Mr Gareth Grindle - Secretary	(4,091)	33.33%
Mrs Gillian Ramsdale - Chair	(4,091)	33.33%
Mrs Susan Grindle - Treasurer	(4,090)	33.34%
	(12,272)	100%

**HIGHFIELD GRANGE PRE-SCHOOL
BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022 £	2021 £
Fixed assets			
Plant, machinery and motor vehicles	2	2,237	2,172
Current assets			
Bank/building society balances		21,576	33,674
Current liabilities			
Trade creditors/accruals		1,199	720
Other liabilities		1,357	1,597
		<u>2,556</u>	<u>2,317</u>
Net current assets		<u>19,020</u>	<u>31,357</u>
Net business assets		<u>21,257</u>	<u>33,529</u>
Capital accounts			
Balance at start of period		33,529	31,151
Net (loss)/profit		(12,272)	2,378
	3	<u>21,257</u>	<u>33,529</u>

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

Accounting basis

The accounts have been prepared under the historical cost convention and in accordance with UK Generally Accepted Accounting Practice.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% Reducing Balance
Computer equipment	25% Reducing Balance

2 Plant, machinery and motor vehicles

	Computer equipment £	Fixtures & fittings £	Total £
Cost			
At 1 April 2021	2,223	1,709	3,932
Additions	769	-	769
At 31 March 2022	2,992	1,709	4,701
Depreciation			
At 1 April 2021	936	824	1,760
Charge for the year	482	222	704
At 31 March 2022	1,418	1,046	2,464
Net book value			
At 31 March 2022	1,574	663	2,237
At 31 March 2021	1,287	885	2,172

3 Capital accounts

	At 01/04/2021 £	Profit £	Capital introduced £	Drawings £	At 31/03/2022 £
Mr Gareth Grindle - Secretary	11,176	(4,091)	-	-	7,085
Mrs Gillian Ramsdale - Chair	11,176	(4,091)	-	-	7,085
Mrs Susan Grindle - Treasurer	11,177	(4,090)	-	-	7,087
	33,529	(12,272)	-	-	21,257

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
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Lancashire
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
APPROVAL OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

We approve these accounts, comprising the Profit and Loss account, the Balance Sheet and the related notes. We confirm that we have made available all relevant records and information.

Mr Gareth Grindle - Secretary *G. Grindle*
.....

Mrs Gillian Ramsdale - Chair *G. Ramsdale*
.....

Mrs Susan Grindle - Treasurer *S. Grindle*
.....

22 December 2022

CHARTERED ACCOUNTANTS' REPORT ON THE UNAUDITED ACCOUNTS OF HIGHFIELD GRANGE PRE-SCHOOL FOR THE YEAR ENDED 31 MARCH 2022

In accordance with the engagement letter, we have prepared for your approval the accounts of HIGHFIELD GRANGE PRE-SCHOOL for the year ended 31 March 2022 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting record and from information and explanations you have given to us.

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P A Hull & Co
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Beech House
23 Ladies Lane
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WN2 2QA

22 December 2022

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FOR THE YEAR ENDED 31 MARCH 2022**

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**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

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Mrs Susan Grindle - Treasurer	11,177	(4,090)	-	-	7,087
	33,529	(12,272)	-	-	21,257

HIGHFIELD GRANGE PRE-SCHOOL

England & Wales - Charity number 1172681

Accounts

HIGHFIELD GRANGE PRE-SCHOOL
TRUSTEES REPORT
AND
FINANCIAL STATEMENTS
FOR YEAR ENDING 31ST MARCH 2021
Charity number: 1172681

Trustees Report

The Trustees are pleased to present their report, together with the financial statements for the year ending 31st march 2021.

Reference and administration details

Charity name: Highfield Grange Pre-school

Charity registration number: 1172681

Address of Charity: The Highfield Centre
Highfield Grange Avenue
Marus Bridge
Wigan
WN3 6GH

Trustees: G.Ramsdale (Chair)
G. Grindle (Secretary)
S. Grindle (Treasurer)

Committee: R. Flynn
K. Priestley
J.Clark
W.Meehan

Pre-school manager: S. Clark

Independent examiner: P A Hull & Company
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Objectives and activities

The primary purpose of the Charity is to help children and young people with educational training, by providing pre-school care for children aged two to five years old for 5 day's week. Session times vary from 3 hours to 6 hours a day, the children also stay for lunch.

To enhance the development and education of children primarily under statutory age, by encouraging parents to understand and provide for the needs of the children through local community groups. Offering appropriate play and learning facilities and access to training courses together with the right of the parents to take responsibility for and to become involved in the activities of the preschool, ensuring that they offer opportunities for all children, regardless of race, culture, beliefs, religion, disability, means and background. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

The Charity raises additional funds from the public to support the activities of the Charity but does not work with commercial participators.

In planning the objectives and activities of the Charity, the Trustees have reviewed the guidance provided by the Charity Commission.

Achievements and performance

The committee has made a conscious effort to keep spending in line with the budget, we continue to receive funding from Wigan council. We have been able to improve our indoor area by purchasing and upgrade the furniture and equipment within Pre-school.

Financial review

During the year, the Charity as seen a increase in income generated from fees received. This is due to the fact of government funding for 30 hours for some 3-4 year olds. This is as a result of the Charity being almost full each session during the year.

Expenditure for the Charity is closely monitored. The main cost being that of wages which were closely monitored and rose in the national living wage.

The Trustees consider the yearend financial position to be satisfactory and confirm that the Charity can meet all known obligations.

Structure, governance and management

Governing document Highfield Grange pre-school was established on 7th April 2017. Its constitution; the 'Highfield Grange Pre-school Constitution Document April 2017 was registered with the Charity Commission (registration number 117268) on 21st April 2017.

Appointment and recruitment of Trustees

Trustees are appointed at the Annual General Meeting. There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

Trustees' induction and training

All new Trustees will be provided with a Committee Welcome Pack which includes copies of:

- The Charity's constitution
- The latest accounts of the Charity
- Code of Conduct
- Confidentiality Agreement

and are encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee, what you need to know, what you need to do" and PB3 - "Public benefit: Reporting".

In addition, Trustees are encouraged to read Charity Commission and other newsletters.

Organisational structure

The Trustees administer the Charity and meet regularly throughout the year, during these meetings all charitable matters are discussed including the raising of funds, income structure, ongoing performance and to approve forthcoming charitable expenditure.

The Charity monitors performance against budgeted targets and reports annually at the Annual General Meeting, where Trustees' resignation and appointments are made in line with the necessary roles and requirements of the foreseeable future.

Risk management

Management has reviewed the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. Highfield Grange Pre-School benefits from a diligent and dedicated team of Trustees. Costs are closely monitored to ensure the Charity operates within its means. The Charity maintains a separate bank account to cover its reserves, all of which minimise its exposure to risk.

The Charity's internal policies and procedures are reviewed by the manager of the Pre-school regularly and are in line with EYFS statutory framework.

Reserves policy

The Charity's reserves policy is to maintain reserves at a level adequate to protect its ongoing work from significant fluctuations in service income. This policy is reviewed annually. The Charity aims to hold sufficient reserves to cover three months' running costs.

At the year end, the Charity has total reserves of £00000 of which £Nil is restricted. The reserves of the Charity are therefore adequate and the Trustees consider that the Charity will continue as a going concern for the foreseeable future.

There are no material uncertainties about the Charity's ability to continue.

Plans for future periods

It is the Trustees' intention that the Charity will continue to provide services in line with the objectives and activities as noted in these financial statements.

- We forecast that our income for the coming year may be slightly lower this year because of the effect of Covid.
- We believe that our 30 hours a week childcare to parents will be increased because of more parents taking up the government funding.
- The committee will be closely monitoring our financial position to see that we do not lose any income by taking more 30 hour funded children.
- We hope with to continue to expand the setting by taking more room within the Highfield Centre and take on an apprentice at Level 3 so being able to offer my places for children.

Trustees

The current Trustees are shown on page 1, including those who have served during the year and any appointment and resignation dates as required.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit. They confirm that in planning and carrying out the Charity's activities they have had regards to this guidance.

Independent examiner reappointment

A resolution to appoint () of P A Hull & Company as independent examiner will be proposed at the next Annual General Meeting.

The Trustees' annual report was approved on May 21st and signed on behalf of the board of Trustees by:

G.Ramsdale(Chair)
Trustee

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

**HIGHFIELD GRANGE PRE-SCHOOL
UNAUDITED ACCOUNTS
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**HIGHFIELD GRANGE PRE-SCHOOL
BUSINESS INFORMATION**

Partnership

HIGHFIELD GRANGE PRE-SCHOOL
The Highfield Centre
Highfield Grange Avenue
Wigan
Lancashire
WN3 6GH

Trading address

The Highfield Centre
Highfield Grange Avenue
Wigan
Lancashire
WN3 6GH

Accountants

P A Hull & Co
Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL
APPROVAL OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

We approve these accounts, comprising the Profit and Loss account, the Balance Sheet and the related notes. We confirm that we have made available all relevant records and information.

Mr Gareth Grindle - Secretary 
.....

Mrs Gillian Ramsdale - Chair 
.....

Mrs Susan Grindle - Treasurer 
.....

5 April 2022

CHARTERED ACCOUNTANTS' REPORT ON THE UNAUDITED ACCOUNTS OF HIGHFIELD GRANGE PRE-SCHOOL FOR THE YEAR ENDED 31 MARCH 2021

In accordance with the engagement letter, we have prepared for your approval the accounts of HIGHFIELD GRANGE PRE-SCHOOL for the year ended 31 March 2021 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting record and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with the guidance of ICAEW as detailed at icaew.com/compilation.

P A Hull & Co
Chartered Accountants

Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

5 April 2022

**HIGHFIELD GRANGE PRE-SCHOOL
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
Turnover	103,786	99,522
Cost of sales	(5,051)	(11,352)
Other direct costs	(78,110)	(70,458)
Gross profit	20,625	17,712
Other income/profits	1,000	-
Expenses		
Employee costs	2,440	4,288
Premises costs	12,684	13,688
Repairs	-	184
General administrative expenses	1,943	1,714
Legal and professional costs	1,305	372
Depreciation and loss/profit on sale	651	563
Other expenses including partnership charges	224	582
	19,247	21,391
Profit/(loss)	2,378	(3,679)
Allocation of profits	£	
Mr Gareth Grindle - Secretary	793	33.33%
Mrs Gillian Ramsdale - Chair	793	33.33%
Mrs Susan Grindle - Treasurer	792	33.34%
	2,378	100%

**HIGHFIELD GRANGE PRE-SCHOOL
BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
Fixed assets			
Plant, machinery and motor vehicles	2	2,172	1,789
Current assets			
Bank/building society balances		33,674	29,650
Current liabilities			
Trade creditors/accruals		720	288
Other liabilities		1,597	-
		<u>2,317</u>	<u>288</u>
Net current assets		<u>31,357</u>	<u>29,362</u>
Net business assets		<u>33,529</u>	<u>31,151</u>
Capital accounts			
Balance at start of period		31,151	34,830
Net profit/(loss)		2,378	(3,679)
	3	<u>33,529</u>	<u>31,151</u>

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

Accounting basis

The accounts have been prepared under the historical cost convention and in accordance with UK Generally Accepted Accounting Practice.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% Reducing Balance
Computer equipment	25% Reducing Balance

2 Plant, machinery and motor vehicles

	Computer equipment £	Fixtures & fittings £	Total £
Cost			
At 1 April 2020	1,489	1,409	2,898
Additions	734	300	1,034
At 31 March 2021	2,223	1,709	3,932
Depreciation			
At 1 April 2020	563	546	1,109
Charge for the year	373	278	651
At 31 March 2021	936	824	1,760
Net book value			
At 31 March 2021	1,287	885	2,172
At 31 March 2020	926	863	1,789

3 Capital accounts

	At 01/04/2020 £	Profit £	Capital introduced £	Drawings £	At 31/03/2021 £
Mr Gareth Grindle - Secretary	10,383	793	-	-	11,176
Mrs Gillian Ramsdale - Chair	10,383	793	-	-	11,176
Mrs Susan Grindle - Treasurer	10,385	792	-	-	11,177
	31,151	2,378	-	-	33,529

**HIGHFIELD GRANGE PRE-SCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

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UNAUDITED ACCOUNTS
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