

Registration number: 11347439  
Charity number :1179432

# **Standish Under 5's Limited**

(Charity and Company Limited by Guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2025

McGinty Demack  
Chartered Certified  
Vermont House  
Bradley Lane  
Standish  
Lancashire  
WN60XF

## **Standish Under S's Limited**

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## **Standish Under S's Limited**

### **Charity and Company Information**

<b>Directors and Trustees</b>	Mrs Emily Roberts Mrs Katie Wallington Mr Adam Marsh Miss Davina Perry Mrs Victoria Rimmington
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<b>Registered office</b>	Kenyon Road Standish Wigan Lancashire WN60NX
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<b>Accountants</b>	McGinty Demack Chartered Certified Vermont House Bradley Lane Standish Lancashire WN60XF
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## **Standish Under 5's Limited**

### **Directors' Report for the Year Ended 31 August 2025**

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

#### **Directors and Trustees of the company**

The directors who held office during the year were as follows:

Mrs Emily Roberts

Mrs Katie Wallington

Mr Adam Marsh

Miss Davina Perry

Mrs Victoria Rimmington

#### **Principal activity**

The principal activity of the company is Nursery School

#### **Small companies provision statement**

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

The Trustees of Standish Under 5's Limited are pleased to present their Annual Report and financial statements for the year ending 31<sup>st</sup> August 2025. This report outlines our charitable aims, the activities provided throughout the year, and the positive impact our early years provision has had on children and families in our Standish community.

#### **Objectives and Activities**

The objective of Standish Under 5's Limited is to provide a safe and stimulating environment where children can play, express their feelings, build friendships, develop trust with adults beyond their families, learn to share with others, and access enriching activities and experiences that support their physical development that may not be available at home.

#### **Achievements and performance**

During 2024–2025, Standish Under 5's Limited delivered a broad programme of activities supporting children's development and wellbeing. Targeted work strengthened speech, language, and communication skills, while dedicated SEND provision and multi-agency collaboration ensured children with additional needs received appropriate support.

The nursery built strong partnerships with families through parent meetings, stay-and-play sessions, and community events. Staff training remained a priority, covering safeguarding, curriculum development, the

## **Standish Under 5's Limited**

### **Directors' Report for the Year Ended 31 August 2025**

revised structure of the Early Year's Statutory Framework, first aid, and behaviour support. These combined efforts created a safe, inclusive, and nurturing environment in which children could learn and thrive.

#### **Impact on children and families**

- Children made good progress from their starting points.
- Families reported improved confidence in supporting learning at home.
- Children transitioning to school were well-prepared socially, emotionally and academically.

#### **Financial review**

Standish Under 5's Limited operated at full capacity during the reporting period, with 61 children on register. Of these, 58 children accessed government-funded childcare. Since the introduction of the 30-hours entitlement, the setting has experienced a marked increase in the number of families choosing to access nursery provision. This uplift in funded hours has generated a financial benefit, strengthened overall income and contributed positively to the long-term sustainability of our nursery.

The setting's income was drawn from a range of sources, mostly Early Years funded entitlement, parent-paid fees, and fundraising activities. These combined streams provided a stable financial base to support high-quality provision.

Expenditure targeted essential operations to maintain a safe, inclusive, and enriching environment. Main costs included staffing, training, premises utilities and maintenance, learning resources, classroom and outdoor refurbishments, and specialist equipment for children with SEND.

Fundraising income was spent on enrichment days for the children.

Together, these income and expenditure patterns reflect a financially stable and responsive Early Years setting that continues to meet the needs of its community while adapting to changes in national childcare policy. In accordance with the nursery's policy, Standish Under 5's Limited requires a level of free reserves to safeguard the organisation, protect options for future development and to achieve the following:

- The option to develop new services or expand current ones in line with the changing needs of the community.
- To ensure that delays in the receipt of expected income do not interrupt services or cause serious financial difficulty for the Charity.
- The ability to survive unexpected setbacks and problems arising from internal or external causes. The Board of Trustees will consider the level of reserves that is prudent for Standish Under 5's Limited to have. Consideration will be given to redundancy liabilities; lease agreements and any other significant factors that should be taken into account should Standish Under 5's Limited close.

## **Standish Under S's Limited**

### **Directors' Report for the Year Ended 31 August 2025**

The Board of Trustees have maintained the appropriate level of reserves and is able to meet the costs of staff wages, management services and associated costs for a period of three months.

#### **Statement of Trustee's responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which shows a true and fair state of affairs of the Charity and its financial activities for that period in preparing that financial statement, the Trustees are required to:

Choose appropriate accounting policies and procedures and apply them consistently.

- Make judgment and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

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. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for prevention and detection of fraud and other irregularities.

The Trustees are satisfied that financial controls remain robust and that the Charity is operating sustainably.

#### **Approval**

This report was approved by the Board of Trustees on **24/3/2026** and signed on their behalf by

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of  
the Unaudited Statutory Accounts of  
Standish Under S's Limited  
for the Year Ended 31 August 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Standish Under 5's Limited for the year ended 31 August 2025 as set out on pages 4 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of Standish Under 5's Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Standish Under 5's Limited and state those matters that we have agreed to state to the Board of Directors of Standish Under 5's Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/October/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Standish Under 5's Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Standish Under 5's Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Standish Under 5's Limited. You consider that Standish Under 5's Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Standish Under 5's Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

McGinty Demack  
Chartered Certified  
Vermont House  
Bradley Lane  
Standish  
Lancashire  
WN60XF

15 October 2025

## Standish Under 5's Limited

### Profit and Loss Account for the Year Ended 31 August 2025

	Note	2025 £	2024 £
Turnover		<u>270,167</u>	<u>213,914</u>
Gross surplus		270,167	213,914
Administrative expenses		(260,049)	(221,389)
Other operating income		<u>944</u>	<u>1,352</u>
Operating surplus/(deficit)		11,062	(6,123)
Interest payable and similar expenses		<u>(16)</u>	<u></u>
Surplus/(deficit) before tax		<u>11,046</u>	<u>(6,123)</u>
Surplus/(deficit) for the financial year		<u>11,046</u>	<u>(6,123)</u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 6 to 8 form an integral part of these financial statements.



## Standish Under 5's Limited

(Registration number: 11347439)  
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		21,557	9,817
<b>Creditors:</b> Amounts falling due within one year	4	(3,999)	(3,306)
<b>Net assets</b>		<u>17,558</u>	<u>6,511</u>
<b>Reserves</b>			
Retained earnings		<u>17,558</u>	<u>6,511</u>
Surplus		<u>17,558</u>	<u>6,511</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 15 October 2025 and signed on its behalf by:

Mrs Katie Wallington  
Director

The notes on pages 6 to 8 form an integral part of these financial statements.

## **Standish Under S's Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025**

#### **1 General information**

The company is a charity and company limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

Kenyon Road  
Standish  
Wigan  
Lancashire  
WN60NX  
England

These financial statements were authorised for issue by the Board on 15 October 2025.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 1 02 Section IA - 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' and the Companies Act 2006.

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

## **Standish Under S's Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025**

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Income resources**

Incoming resources, which primarily represent fee income from the provision of educational services, are recognized on the year in which the services are provided, and grant income is recognized in the year to which the grant relates.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the charity and company's activities

#### **Resources expended**

All expenditure is accounted for on an accruals basis and resources expended and recognized in the year in which goods or services are received.

#### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the company.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Standish Under 5's Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 13 (2024 - 18).

### 4 Creditors

#### Creditors: amounts falling due within one year

	2025	2024
	£	£
<b>Due within one year</b>		
Taxation and social security	1,434	1,298
Accruals and deferred income	850	775
Other creditors	1,715	<u>1,233</u>
	<u>3,999</u>	<u>3,306</u>

## Standish Under 5's Limited

### Statement of Financial Activities Detailed Profit and Loss Account for the Year Ended 31 August 2025

	2025 £	2024 £
turnover (analysed below)	270,167	213,914
Gross surplus(%)	100%	100%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(223,324)	(198,215)
Establishment costs (analysed below)	(15,062)	(4,015)
General administrative expenses (analysed below)	(20,916)	(18,536)
Finance charges (analysed below)	(747)	(623)
	(260,049)	(221,389)
Other operating income (analysed below)	944	1,352
Operating surplus/(deficit)	11,062	(6,123)
Interest payable and similar charges (analysed below)	(16)	
Surplus/(deficit) before tax	11,046	(6,123)

This page does not form part of the statutory financial statements.

## Standish Under 5's Limited

### Statement of Financial Activities Detailed Profit and Loss Account for the Year Ended 31 August 2025

	2025 £	2024 £
<b>Turnover</b>		
Fees	48,085	80,701
WMBC Funding	222,082	133,213
	<u>270,167</u>	<u>213,914</u>
<b>Employment costs</b>		
Wages and salaries	(210,212)	(192,540)
Wages Tax & NIC	(6,064)	(1,924)
Staff Pensions Nest	(3,805)	(2,833)
Casual wages	(364)	
Staff training	(2,879)	(918)
	<u>(223,324)</u>	<u>(198,215)</u>
<b>Establishment costs</b>		
Subscriptions and Insurance	(3,029)	(2,418)
Refurbishment	(5,906)	(64)
Repairs and renewals	(848)	(323)
Uniforms	(318)	(685)
Equipment	(4,961)	(525)
	<u>(15,062)</u>	<u>(4,015)</u>
<b>General administrative expenses</b>		
Food & Materials	(3,237)	(3,011)
Resources	(3,303)	(2,607)
Printing, postage and stationery	(480)	(234)
Cleaning & Services	(1,164)	(1,673)
Management charges payable	(8,934)	(7,612)
Entertaining	(318)	(230)
TV Licence	(303)	(282)
Accountancy fees	(3,177)	(2,887)
	<u>(20,916)</u>	<u>(18,536)</u>

This page does not form part of the statutory financial statements.

## Standish Under 5's Limited

### Statement of Financial Activities Detailed Profit and Loss Account for the Year Ended 31 August 2025

	2025 £	2024 £
<b>Finance charges</b>		
Bank charges	(747)	(623)
<b>Other operating income</b>		
Food Donation	234	120
Fundraising	710	1,232
	944	1,352
<b>Interest payable and similar expenses</b>		
Other interest payable	(16)	


This page does not form part of the statutory financial statements.

Client Name: Standish Under 5's Limited

Document: FRS 102 Section 1A - Small Entities 2025-10-30 13-25

The information within this document is correct and complete to the best of my knowledge and belief.

Signature: 

SIGNED SECURELY  
  
30/10/2025 14:01:59 UTC

Name: Katie Wallington

Date: 

SIGNED SECURELY  
E10/2025  
30/10/2025 14:01:59 UTC



Chair of Trustee Board

Emily Roberts

Mar 25, 2026

  
Adam Marsh (Mar 25, 2026 11:25:13 GMT)

Trustee and Secretary

Adam Marsh

Mar 25, 2026





**Adobe Acrobat Sign**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Standish under 5's Limited

On accounts for the year  
ended

31 August 2025

Charity no  
(if any) 1179432

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2025**

Responsibilities and  
basis of report

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

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

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

*K. Richardson*

Date:

*30-10-25*

Name:

*KAREN RICHARDSON*

Relevant professional  
qualification(s) or body

*FCCA 0557140*

(if any):

Address:

Vermont House

Bradley Lane

Standish

WN60XF

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.