Charity registration number: 702691

Carlton Miniott Pre School and Nursery Committee

known as The Learning Tree Nursery

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2025

Carlton Miniott Pre School and Nursery Committee

known as The Learning Tree Nursery

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Carlton Miniott Pre School and Nursery Committee

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Reference and Administrative Details

Chairperson

Ms J Anderson	(appointed 09 October 2025)
Mr R Bennington	(resigned 09 October 2025)

Trustees

Ms J Anderson	(appointed 13 March 2025)
Ms H Dean	
Mrs L Gilbank	(appointed 13 March 2025)
Mrs L Watson	(appointed 18 December 2025)
Mrs W Downing	(appointed 13 March 2025)
Mrs E Raisbeck	
Mr R Bennington	
Ms K Russell	

Committee Members for the Nursery and Kids Club in 2025

Mrs W Downing	Secretary	(appointed 9 October 2025)
Mrs K Russell	Member	
Mrs S Whelan	Member	(resigned 13 March 2025)
Ms H Dean	Treasurer	
Mrs H Kershaw	Member	(resigned 13 March 2025)
Mrs L Gilbank	Member	(appointed 13 March 2025)
Mrs L Watson	Member	(appointed 18 December 2025)

Principal Office

Rear of Carlton Miniott Primary School
Carlton Miniott
Thirsk
North Yorkshire
YO7 4NJ

Charity Registration Number 702691

Independent Examiner

Ian Smithson
Public Finance Accountant
3 Orchard Court
Northallerton
North Yorkshire
DL7 8DQ

Accountants

Colin Hutson Accounting Limited
Chartered Accountants
74 High Street
Northallerton
North Yorkshire
DL7 8EG

Carlton Miniott Pre School and Nursery Committee

known as The Learning Tree Nursery

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Trustees

Ms J Anderson	(appointed 13 March 2025)
Ms H Dean	
Mrs L Gilbank	(appointed 13 March 2025)
Mrs L Watson	(appointed 18 December 2025)
Mrs W Downing	(appointed 13 March 2025)
Mrs E Raisbeck	
Mr R Bennington	
Ms K Russell	

Objectives and activities

Objects and aims

The Learning Tree's objectives are to provide flexible and accessible child care on an "at cost" and "not for profit" basis. This is maintained by reviewing the hourly rate annually. This allows the Nursery to operate efficiently and effectively, being mindful of cost savings and necessary expenditure only.

Projects that require additional funding are met in the main by fundraising carried out by voluntary assistance.

Objectives, strategies and activities

The Learning Tree Nursery and Kids Club provide a choice of care for children aged between 2 years and 11 years on weekdays between 7:30am and 6:00pm throughout the year. The facilities are registered with local social services and the pre-school activities are subject to Ofsted inspections. The Learning Tree's last inspection by Ofsted was in March 2020, achieving a "Good" rating.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing the nursery's aims and objectives and in planning future activities.

The Learning Tree Nursery and Kids Club exists to provide pre-school childcare from ages 2-4 and after school club ages 4-11. This provision meets the needs of the local community and allows families to have both partners working where necessary. The hours of the nursery are from 7:30am till 6:00pm, Monday through to Friday. The Nursery also operates thoughout the year encompassing school holidays with closure only over the Christmas period.

The staffing of the nursery is met from the local community with all members being encouraged to follow Personal Development Programmes that meet the training and development plans governed by Ofsted and the local county council.

A close working relationship with the local community school is maintained and the nursery is the major feeder of primary age children starting at age 5.

Throughout the year the children receive a structured development plan of play and educational learning and enter the school at 5 with confidence in themselves and the ability to mix comfortably with children of their own age.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

Reserve funds are held to cover capital expenditure and cover any future emergency expense.

The trustees consider that approximately three months of operating costs are required to be held as free cash which equates to £64,000. The actual free cash at the year end equates to £88,344 and is therefore broadly in line with the policy which has been set.

Structure, governance and management

Recruitment and appointment of trustees

Trustees and committee members are appointed or re-elected annually in November at the Annual General Meeting.

All staff members and parents using the childcare facility are invited to attend and are given one month's notice.

There is a child protection policy in place. DBS checks are carried out prior to commencement of employment, trusteeship or committee activity. The trustees and committee are formed from parents with children attending the facility.

All trustees and committee members give their time voluntarily and do not receive any remuneration or benefits of any kind.

The annual report was approved by the trustees of the charity on 1 October 2026 and signed on its behalf by:

.....
Ms H Dean
Trustee

.....
Ms J Anderson
Chairperson

Carlton Miniott Pre School and Nursery Committee

known as The Learning Tree Nursery

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 1 October 2026 and signed on its behalf by:

.....
Ms H Dean
Trustee

.....
Ms J Anderson
Chairperson

Carlton Miniott Pre School and Nursery Committee

known as The Learning Tree Nursery

Independent Examiner's Report to the trustees of Carlton Miniott Pre School and Nursery Committee

I report to the trustees on my examination of the accounts of Carlton Miniott Pre School and Nursery Committee for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Carlton Miniott Pre School and Nursery Committee 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 Carlton Miniott Pre School and Nursery Committee'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

Since Carlton Miniott Pre School and Nursery Committee's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Public Finance and Accountancy, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Carlton Miniott Pre School and Nursery Committee as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Ian Smithson CPFA
Public Finance Accountant
Chartered Institute of Public Finance and Accountancy

3 Orchard Court
Northallerton
North Yorkshire
DL7 8DQ

1 October 2026

Carlton Miniott Pre School and Nursery Committee

known as The Learning Tree Nursery

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Charitable activities	2	291,211	291,211	259,548
Investment income	3	449	449	184
Total income		291,660	291,660	259,732
Expenditure on:				
Charitable activities	4	(208,854)	(208,854)	(193,481)
Other expenditure	5	(46,831)	(46,831)	(48,222)
Total expenditure		(255,685)	(255,685)	(241,703)
Net movement in funds		35,975	35,975	18,029
Reconciliation of funds				
Total funds brought forward		145,049	145,049	127,020
Total funds carried forward	15	181,024	181,024	145,049

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 and 2025 is shown in note 15.

Carlton Miniott Pre School and Nursery Committee

known as The Learning Tree Nursery

(Registration number: 702691)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	22,768	19,221
Current assets			
Debtors	12	23,464	25,144
Cash at bank and in hand	13	148,707	106,096
		172,171	131,240
Creditors: Amounts falling due within one year	14	(13,915)	(5,412)
Net current assets		158,256	125,828
Net assets		181,024	145,049
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		181,024	145,049
Total funds	15	181,024	145,049

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 1 October 2026 and signed on their behalf by:

.....
Ms J Anderson
Chairperson

Carlton Miniott Pre School and Nursery Committee

known as The Learning Tree Nursery

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Carlton Miniott Pre School and Nursery Committee meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Income including fees, government funding and other fundraising activities is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including accountancy, strategic management and trustees’s meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Copier and computer equipment	25% straight line
Portakabin	10% straight line
Fixtures and fittings	20% reducing balance

Trade debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

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.

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 charity 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.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity 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 in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fees and funding	291,211	291,211	259,548

	Unrestricted funds General £	Total funds £
	291,211	291,211
Total for 2025	291,211	291,211
Total for 2024	259,548	259,548

3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	449	449	184

4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Direct costs	17,153	17,153	12,863
Staff costs	188,401	188,401	177,448
Governance costs	3,300	3,300	3,170
	208,854	208,854	193,481

5 Other expenditure

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Depreciation, amortisation and other similar costs		7,231	7,231	5,636
Other resources expended		39,600	39,600	42,586
		46,831	46,831	48,222

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	360	360	320
Other governance costs	2,940	2,940	2,850
	3,300	3,300	3,170

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	7,231	5,636

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	175,942	164,401
Social security costs	6,704	7,942
Pension costs	4,016	3,234
Other staff costs	1,739	1,871
	188,401	177,448

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Nursery Staff	8	8

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	360	320

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2025	67,964	67,964
Additions	10,779	10,779
At 31 December 2025	78,743	78,743
Depreciation		
At 1 January 2025	48,743	48,743
Charge for the year	7,232	7,232
At 31 December 2025	55,975	55,975
Net book value		
At 31 December 2025	22,768	22,768
At 31 December 2024	19,221	19,221

12 Debtors

	2025 £	2024 £
Trade debtors	17,506	19,735
Prepayments	5,364	4,982
Other debtors	594	427
	23,464	25,144

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	148,707	106,096

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	9,822	1,582
Other creditors	-	(1)
Accruals	4,093	3,831
	13,915	5,412

15 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted				
General	145,049	291,660	(255,685)	181,024

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted				
General	127,020	259,732	(241,703)	145,049

16 Analysis of net assets between funds

2025	Unrestricted General £	Total funds £
Tangible fixed assets	22,768	22,768
Current assets	172,171	172,171
Current liabilities	(13,915)	(13,915)
Total net assets	181,024	181,024

2024	Unrestricted General £	Total funds £
Tangible fixed assets	19,221	19,221
Current assets	131,240	131,240
Current liabilities	(5,412)	(5,412)
Total net assets	145,049	145,049

17 Analysis of net funds

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	106,096	42,611	148,707
Net debt	106,096	42,611	148,707

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	91,850	14,246	106,096
Bank overdraft	(1,061)	1,061	-
	90,789	15,307	106,096
Net debt	90,789	15,307	106,096