

# BIRSTALL PRE-SCHOOL

England & Wales · Charity number 1023323

## Details

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Other names	BIRSTALL PLAYGROUP
Status	Registered
Legal form	Other
Registered	1993-07-02
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
Birstall Pre School  
Carr Street  
Birstall  
Batley  
WF17 9DY

**Phone** 01924444200

## Activities

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**Objects:** THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(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;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Childrens education/ Services to the local community

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Kirklees

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£448,328	£413,785	-	-
2024-03-31	£327,844	£375,611	-	-
2023-03-31	£377,869	£375,658	-	-
2022-03-31	£313,233	£321,529	-	-
2021-03-31	£296,522	£235,131	-	-

## Trustees

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Name	Role	Appointed
Gregory Hunter		2014-08-18
Malachy Adrian lynn		2018-03-01
Rachel Louise Woodhead		2018-04-25

**BIRSTALL PRE-SCHOOL**

England & Wales - Charity number 1023323

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# Accounts

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Charity Number: 1023323

**BIRSTALL PRE-SCHOOL**  
**TRUSTEES ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

## **Birstall Pre-School**

### **Financial Statements for the year ended 31 March 2025**

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## **Birstall Pre-School**

### **Administrative details, trustees, and advisors**

#### **Trustees**

A Lynn  
G Hunter  
R Woodhead  
N Glennie

#### **Charity Registered Number**

1023323

#### **Principal Address**

Birstall Pre-School  
Carr Street  
Birstall  
West Yorkshire  
WF17 9DX

#### **Independent Examiner**

ASN Business Solutions Limited  
Fieldhead House  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX

#### **Bankers**

Virgin Money

## **Birstall Pre-School**

### **Trustees' Annual Report**

The Trustees present their annual report together with the financial statements of Birstall Pre-School (the charity) for the year ended 31 March 2025. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in July 2014.

### **Organisation**

Birstall Pre-School is governed by its constitution adopted 29 March 1993, as amended 8 May 2000, as amended by scheme dated 1 March 2017 and was entered on the Register of Charities on 2 July 1993.

### **Trustees Responsibility Statement**

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

The law applicable to charities in England & Wales 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on ~~3 DECEMBER 25~~ and signed on their behalf by:



Trustee

R WOODHEAD



Trustee



## **Independent Examiners Report for the year ended 31 March 2025**

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

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiners statement**

In connection with my examination, no material matters have come to my attention 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.

## Independent Examiners Report for the year ended 31 March 2025

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.

Signed: ASN Business Solutions LTD

ASN Business Solutions Limited  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX

Date: 3 DECEMBER 2025

## Birstall Pre-School

### Statement of Financial Activities for the year ended 31 March 2025

	Note	2025 £	2024 £
<b>Incoming Resources</b>			
Fees received		175,640	164,608
Funded Fees – Kirklees MC		<u>272,688</u>	<u>163,236</u>
<b>Total Incoming Resources</b>		<b>448,328</b>	<b>327,844</b>
<b>Resources Expended</b>			
Wages	2	350,116	321,869
Training, staff costs and memberships		400	170
Rent and room hire		3,131	3,139
Utilities, ground rent and insurance		12,508	10,126
Premises maintenance		5,049	6,780
Travel and motoring expenses		3,162	3,136
Play materials, activities and other expenses		26,450	20,418
Independent examination fees		1,095	995
Payroll and other professional fees		<u>11,874</u>	<u>8,978</u>
<b>Total Resources Expended</b>		<b><u>413,785</u></b>	<b><u>375,611</u></b>
<b>Movement in Total Funds for the Year</b>			
– Net Surplus/(Deficit) for the Year		34,543	(47,767)
Total funds brought forward		<u>408,629</u>	<u>456,396</u>
<b>Total funds carried forward</b>		<b><u>443,172</u></b>	<b><u>408,629</u></b>

## Birstall Pre-School

### Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Assets - Property		358,742	358,742
Motor vehicle	3	<u>3,163</u>	<u>5,693</u>
		<b>361,905</b>	364,435
<b>Current Assets</b>			
Cash at Bank and on Hand		84,194	45,400
Prepayments and other debtors		<u>2,594</u>	<u>3,630</u>
<b>Total Current Assets</b>		<b>86,788</b>	49,030
<b>Creditors: amounts falling due within one year</b>			
Creditors and accruals		<u>(5,521)</u>	<u>(4,836)</u>
<b>Net Current Assets</b>		<u>81,267</u>	<u>44,194</u>
<b>Net Assets</b>		<u>443,172</u>	<u>408,629</u>
<b>Charity Funds</b>			
<b>Represented by:</b>			
Unrestricted funds		81,267	44,194
Fixed assets		<u>361,905</u>	<u>364,435</u>
<b>Total Funds</b>		<u>443,172</u>	<u>408,629</u>

The Financial Statements were approved by the Trustees on 3 DECEMBER 2025  
and signed on their behalf by:

G Hunter  
Trustee

RWOODHEAD

G A  
Trustee



## **Birstall Pre-School**

### **Notes to the Financial Statements for the year ended 31 March 2025**

#### **1 Accounting Policies**

##### **1.1 Basis of preparation of the financial statements**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### **1.2 Fund accounting**

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

Restricted funds are to be used for specific purposes laid down by the donor.

##### **1.3 Incoming Resources**

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### **1.4 Resources expended**

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All resources expended are inclusive of irrecoverable VAT.

#### **2 Staff costs and Trustees remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs for the year were as follows:		
Wages and salaries	<b>350,116</b>	321,869

No employee received remuneration amounting to more than £60,000 in either year. Trustees received no remuneration during the year.

## Birstall Pre-School

### Notes to the Financial Statements for the year ended 31 March 2025

#### 3 Motor vehicles

<b>Cost</b>	<b>£</b>
At 1 April 2024	10,120
At 31 March 2025	<u>10,120</u>
<b>Accumulated Depreciation</b>	
At 1 April 2024	4,427
Depreciation charge in year	<u>2,530</u>
At 31 March 2025	<u>6,957</u>
<b>Net Book Value</b>	
At 31 March 2025	<u>3,163</u>
At 31 March 2024	<u>5,693</u>

**BIRSTALL PRE-SCHOOL**

England & Wales - Charity number 1023323

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# Accounts

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Charity Number: 1023323

**BIRSTALL PRE-SCHOOL**  
**TRUSTEES ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

## **Birstall Pre-School**

### **Financial Statements for the year ended 31 March 2024**

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## **Birstall Pre-School**

### **Administrative details, trustees, and advisors**

#### **Trustees**

A Lynn  
G Hunter  
R Woodhead  
H Scott  
N Glennie

#### **Charity Registered Number**

1023323

#### **Principal Address**

Birstall Pre-School  
Carr Street  
Birstall  
West Yorkshire  
WF17 9DX

#### **Independent Examiner**

ASN Business Solutions Limited  
Fieldhead House  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX

#### **Bankers**

Virgin Money

## **Birstall Pre-School**

### **Trustees' Annual Report**

The Trustees present their annual report together with the financial statements of Birstall Pre-School (the charity) for the year ended 31 March 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in July 2014.

### **Organisation**

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### **Trustees Responsibility Statement**

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

The law applicable to charities in England & Wales 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 14 November 2024 and signed on their behalf by:

  
\_\_\_\_\_  
**Trustee**  
\_\_\_\_\_  
**Trustee**

## **Independent Examiners Report for the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiners statement**

In connection with my examination, no material matters have come to my attention 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.

## **Independent Examiners Report for the year ended 31 March 2024**

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.

Signed: ASN Business Solutions Limited

ASN Business Solutions Limited  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX  
Date: 14 November 2024

## Birstall Pre-School

### Statement of Financial Activities for the year ended 31 March 2024

		2024	2023
		£	£
	Note		
<b>Incoming Resources</b>			
Fees received		164,608	146,866
Funded Fees – Kirklees MC		<u>163,236</u>	<u>231,003</u>
<b>Total Incoming Resources</b>		<b>327,844</b>	<b>377,869</b>
<b>Resources Expended</b>			
Wages	2	321,869	321,728
Training, staff costs and memberships		170	2,926
Rent and room hire		3,139	2,349
Utilities, ground rent and insurance		10,126	8,494
Premises maintenance		6,780	5,506
Travel and motoring expenses		3,136	2,287
Play materials, activities and other expenses		20,418	27,007
Independent examination fees		995	895
Payroll and other professional fees		<u>8,978</u>	<u>4,466</u>
<b>Total Resources Expended</b>		<b><u>375,611</u></b>	<b><u>375,658</u></b>
<b>Movement in Total Funds for the Year</b>			
– Net (Deficit)/Surplus for the Year		(47,767)	2,211
Total funds brought forward		<u>456,396</u>	<u>454,185</u>
<b>Total funds carried forward</b>		<b><u>408,629</u></b>	<b><u>456,396</u></b>

## Birstall Pre-School

### Balance Sheet as at 31 March 2024

		2024	2023
		£	£
	Note		
<b>Fixed Assets</b>			
Tangible Assets - Property		358,742	358,742
Motor vehicles	3	<u>5,693</u>	<u>8,223</u>
		<b>364,435</b>	<b>366,965</b>
<b>Current Assets</b>			
Cash at Bank and on Hand		45,400	86,578
Prepayments and other debtors		<u>3,630</u>	<u>5,374</u>
<b>Total Current Assets</b>		<b>49,030</b>	<b>91,952</b>
<b>Creditors: amounts falling due within one year</b>			
Creditors and accruals		<u>(4,836)</u>	<u>(2,521)</u>
<b>Net Current Assets</b>		<b><u>44,194</u></b>	<b><u>89,431</u></b>
<b>Net Assets</b>		<b><u>408,629</u></b>	<b><u>456,396</u></b>
<b>Charity Funds</b>			
<b>Represented by:</b>			
Unrestricted funds		47,676	95,443
Fixed assets		<u>360,953</u>	<u>360,953</u>
<b>Total Funds</b>		<b><u>408,629</u></b>	<b><u>456,396</u></b>

The Financial Statements were approved by the Trustees on 14 November 2024 and signed on their behalf by:

  
Trustee

  
Trustee

## Birstall Pre-School

### Notes to the Financial Statements for the year ended 31 March 2024

#### 1 Accounting Policies

##### 1.1 Basis of preparation of the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### 1.2 Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.  
Restricted funds are to be used for specific purposes laid down by the donor.

##### 1.3 Incoming Resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All resources expended are inclusive of irrecoverable VAT.

#### 2 Staff costs and Trustees remuneration

	2024	2023
	£	£
Staff costs for the year were as follows:		
Wages and salaries	321,869	321,728

No employee received remuneration amounting to more than £60,000 in either year. Trustees received no remuneration during the year.

## Birstall Pre-School

### Notes to the Financial Statements for the year ended 31 March 2024

#### 3 Motor vehicles

<b>Cost</b>	<b>£</b>
At 1 April 2023	10,120
At 31 March 2024	<b><u>10,120</u></b>
<b>Accumulated Depreciation</b>	
At 1 April 2023	1,897
Depreciation charge in year	<u>2,530</u>
At 31 March 2024	<b><u>4,427</u></b>
<b>Net Book Value</b>	
At 31 March 2024	<b><u>5,693</u></b>
At 31 March 2023	<u>8,223</u>

**BIRSTALL PRE-SCHOOL**

England & Wales - Charity number 1023323

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# Accounts

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**BIRSTAL PRE-SCHOOL**

**TRUSTEES ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**Birstall Pre-School**

**Administrative details, trustees, and advisors**

**Trustees**

- A Lynn
- G Hunter
- R Woodhead
- H Scott
- N Glennie

**Charity Registered Number**

1023323

**Principal Address**

Birstall Pre-School  
Carr Street  
Birstall  
West Yorkshire  
WF17 9DX

**Independent Examiner**

ASN Business Solutions Limited  
Fieldhead House  
46 Leeds Road  
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**Bankers**

Virgin Money

Trustees' Annual Report

The Trustees present their annual report together with the financial statements of Birstall Pre-School (the charity) for the year ended 31 March 2023. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in July 2014.

Organisation

Birstall Pre-School is governed by its constitution adopted 29 March 1993, as amended 8 May 2000, as amended by scheme dated 1 March 2017 and was entered on the Register of Charities on 2 July 1993.

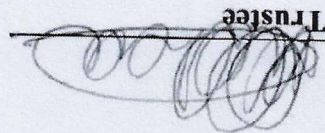
Trustees Responsibility Statement


The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 17 July 2023 and signed on their behalf

  
Trustee

  
Trustee

## Independent Examiners Report for the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiners report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiners statement

In connection with my examination, no material matters have come to my attention 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 order to enable a proper understanding of the accounts to be reached.

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

ASN Business Solutions Limited  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX  
Date: 17 July 2023

Signed: *ASN Business Solutions Ltd*

**Independent Examiners Report for the year ended 31 March 2023**

Statement of Financial Activities for the year ended 31 March 2023

2023 £  
2022 £

Note

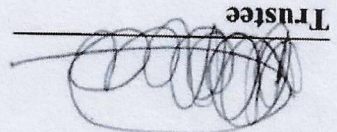
Incoming Resources	146,866	118,122
Fees received	231,003	194,983
Funded Fees – Kirklees MC	-	128
Other income	377,869	313,233
<b>Total Incoming Resources</b>	<b>377,869</b>	<b>313,233</b>
Resources Expended	321,728	264,978
Wages	2	
Training, staff costs and memberships	2,926	3,348
Rent and room hire	2,349	4,643
Utilities, ground rent and insurance	8,494	7,142
Premises maintenance	5,506	7,477
Travel and motoring expenses	2,287	6,260
Play materials, activities and other expenses	27,007	22,865
Independent examination fees	895	795
Payroll and other professional fees	4,466	4,021
<b>Total Resources Expended</b>	<b>375,658</b>	<b>321,529</b>
<b>Movement in Total Funds for the Year</b>	<b>2,211</b>	<b>(8,296)</b>
– Net Surplus/(Deficit) for the Year		
Total funds brought forward	454,185	462,481
Total funds carried forward	456,396	454,185

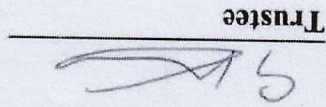
2023 £  
2022 £

Note

Fixed Assets	358,742	358,742
Tangible Assets - Property	8,223	-
Motor vehicles	358,742	358,742
3		
Current Assets	366,965	358,742
Cash at Bank and on Hand	86,578	95,951
Prepayments and other debtors	5,374	995
Total Current Assets	91,952	96,946
Creditors: amounts falling due within one year	(2,521)	(1,503)
Net Current Assets	89,431	95,443
Net Assets	456,396	454,185
Charity Funds	95,443	95,443
Represented by:	360,953	358,742
Unrestricted funds	95,443	95,443
Fixed assets	456,396	454,185
Total Funds	456,396	454,185

The Financial Statements were approved by the Trustees on 17 July 2023 and signed on their behalf by:

  
Trustee

  
Trustee

<b>1</b>	<b>Accounting Policies</b>									
<b>1.1</b>	<b>Basis of preparation of the financial statements</b>	<p>These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>								
<b>1.2</b>	<b>Fund accounting</b>	<p>Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects. Restricted funds are to be used for specific purposes laid down by the donor.</p>								
<b>1.3</b>	<b>Incoming Resources</b>	<p>All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.</p> <p>Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.</p>								
<b>1.4</b>	<b>Resources expended</b>	<p>Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All resources expended are inclusive of irrecoverable VAT.</p>								
<b>2</b>	<b>Staff costs and Trustees remuneration</b>	<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">£</td> <td style="text-align: right;">2023</td> <td style="text-align: right;">£</td> <td style="text-align: right;">2022</td> </tr> <tr> <td style="text-align: right;">321,728</td> <td></td> <td style="text-align: right;">264,978</td> <td></td> </tr> </table> <p>Staff costs for the year were as follows: Wages and salaries</p> <p>No employee received remuneration amounting to more than £60,000 in either year. Trustees received no remuneration during the year.</p>	£	2023	£	2022	321,728		264,978	
£	2023	£	2022							
321,728		264,978								

Motor vehicles	3
Cost	
At 1 April 2022	-
Additions in year	10,120
At 31 March 2023	10,120
Accumulated Depreciation	
At 1 April 2022	-
Depreciation charge in year	1,897
At 31 March 2023	1,897
Net Book Value	
At 31 March 2023	8,223
At 31 March 2022	-

# Charity Commission Annual Return 2023

BIRSTALL PRE-SCHOOL  
Charity registration number: 1023323

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked. This document is a record of the information provided in the Annual Return 2023.

## PART A - Charity information

Financial period

Financial period start date

01/04/2022

Financial period end date

31/03/2023

Income and spending

Income £

£ 377,869

Spending £

£ 375,658

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

3

Value of grants from government

What was the total value of the grants received from central government or a local authority during the financial period for this return?

£ 231,003

Income breakdown

Other trading activities

£ 0

Investments

£ 0

Other

£ 377,869

Corporate donations

£ 0

Donations from individuals

£ 0

Donations from related parties

£ 0

Grantmaking

No

Recipients of grants

£ 0

Individuals

£ 0

Other charities

£ 0

Other organisations that are not charities

£ 0

Trustee payments

No

£ 0

£ 0

£ 0

£ 0

£ 0

£ 0

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?  
 e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

This will include the following actions:

(a) update, consolidate, and improve the accuracy of our records;

(b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;

(c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

Internal charity financial controls policy and procedures  
Not applicable

Safeguarding policy and procedures  
Yes

Financial reserves policy and procedures  
Not applicable

Complaints policy and procedures  
Yes

Serious incident reporting policy and procedures  
Yes

Internal risk management policy and procedures  
Yes

Trustee expenses policy and procedures  
Not applicable

Trustee conflicts of interest policy and procedures  
Not applicable

Investing charity funds policy and procedures  
Not applicable

Campaigns and political activity policy and procedures  
Not applicable

Bullying and harassment policy and procedures  
Yes

Social media policy and procedures  
Yes

Engaging external speakers at charity events policy and procedures  
Not applicable

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?  
No

Serious Incidents

Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?  
There were no incidents to report

External risk and impact

Donations  
Unknown/No Change/Not Applicable

Other income - investment

Unknown/No Change/Not Applicable

Expenditure on charitable activities

Unknown/No Change/Not Applicable

Expenditure on overheads

Positive

Number of volunteers

Unknown/No Change/Not Applicable

Number of employees

Positive

Number of trustees

Negative

Fundraising activities

Unknown/No Change/Not Applicable

Capacity to deliver services

Positive

Total service demand

Positive

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable

activities on behalf of your charity in the United Kingdom during the financial period of this

return?

0

Volunteers

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and

- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

Address Line 2 Carr Street

Address Line 3 Birstall

Address Line 4 Batley

Address Line 5

Postcode WF17 9DY

Country

Property

Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period for this return?  
No

Membership type

Is the charity part of a wider group structure with a parent body and subsidiary bodies? no, the charity is not part of a wider group structure

Employment contract types

People were permanently employed by your charity 20

People were on fixed-terms contracts with your charity 20

Self-employed people were working for your charity 0

Total overseas employees

How many of the people above work on behalf of your charity outside of the United Kingdom? 0

Total employee payroll

What was the total amount spent on employee payroll during the financial period relating to this return? £ 321,728

Employees' salaries

Country

Postcode

Address Line 5

Address Line 4

Address Line 3

Address Line 2

Address Line 1

Charity contact address

Is this the same address that you use as your charity's administrative headquarters?

Charity headquarters details correct

Is the contact address displayed from the Register of Charities, correct?

Charity contact details correct

Does the charity have any trading subsidiaries?

Trading subsidiaries

Total Spending outside England & Wales

£

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

Spending outside England & Wales

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

Delivering activities outside the United Kingdom

**BIRSTALL PRE-SCHOOL**

England & Wales - Charity number 1023323

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# Accounts

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Charity Number: 1023323

**BIRSTALL PRE-SCHOOL**  
**TRUSTEES ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# **Birstall Pre-School**

## **Financial Statements for the year ended 31 March 2022**

### **Contents**

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Independent examiners report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9

## **Birstall Pre-School**

### **Administrative details, trustees, and advisors**

#### **Trustees**

A Lynn  
G Hunter  
E Cowdell  
R Woodhead  
H Scott  
N Glennie

#### **Charity Registered Number**

1023323

#### **Principal Address**

Birstall Pre-School  
Carr Street  
Birstall  
West Yorkshire  
WF17 9DX

#### **Independent Examiner**

Andrew Marshall FCA  
ASN Business Solutions Limited  
Fieldhead House  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX

#### **Bankers**

Virgin Money

## **Birstall Pre-School**

### **Trustees' Annual Report**

The Trustees present their annual report together with the financial statements of Birstall Pre-School (the charity) for the year ended 31 March 2022. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in July 2014.

#### **Organisation**

Birstall Pre-School is governed by its constitution adopted 29 March 1993, as amended 8 May 2000, as amended by scheme dated 1 March 2017 and was entered on the Register of Charities on 2 July 1993.

#### **Trustees Responsibility Statement**


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

The law applicable to charities in England & Wales 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 24 November 2022 and signed on their behalf by:

  
Trustee

  
Trustee

## **Independent Examiners Report for the year ended 31 March 2022**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiners statement**

In connection with my examination, no material matters have come to my attention 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.

## Independent Examiners Report for the year ended 31 March 2022

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.

Signed: A Marshall

Andrew Marshall FCA  
ASN Business Solutions Limited  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX  
Date: 24 November 2022

## Birstall Pre-School

### Statement of Financial Activities for the year ended 31 March 2022


	2022	2021
	£	£
Notes		
<b>Incoming Resources</b>		
Fees received	118,122	57,225
Funded Fees – Kirklees MC	194,983	184,928
Government Covid support	0	52,763
Other income	<u>128</u>	<u>1,606</u>
<b>Total Incoming Resources</b>	<b>313,233</b>	<b>296,522</b>
<b>Resources Expended</b>		
Wages	2 264,978	199,030
Training, staff costs and memberships	3,348	1,647
Rent and room hire	4,643	2,800
Utilities, ground rent and insurance	7,142	7,734
Premises maintenance	7,477	3,679
Travel and motoring expenses	6,260	1,692
Play materials, activities and other expenses	22,865	13,997
Independent examination fees	795	750
Payroll and other professional fees	<u>4,021</u>	<u>3,802</u>
<b>Total Resources Expended</b>	<b><u>321,529</u></b>	<b><u>235,131</u></b>
<b>Movement in Total Funds for the Year</b>		
– Net Surplus/(Deficit) for the Year	(8,296)	61,391
Total funds brought forward	<u>462,481</u>	<u>401,090</u>
<b>Total funds carried forward</b>	<b><u>454,185</u></b>	<b><u>462,481</u></b>

## Birstall Pre-School

### Balance Sheet as at 31 March 2022

	2022 £	2021 £
<b>Fixed Assets</b>		
Tangible Assets	358,742	358,742
<b>Current Assets</b>		
Cash at Bank and on Hand	95,951	107,811
Prepayments	<u>995</u>	<u>2,362</u>
<b>Total Current Assets</b>	<u>96,946</u>	<u>110,173</u>
<b>Creditors: amounts falling due within one year</b>		
Creditors and accruals	<u>(1,503)</u>	<u>(6,434)</u>
<b>Net Current Assets</b>	<u>95,443</u>	<u>103,739</u>
<b>Net Assets</b>	<u>454,185</u>	<u>462,481</u>
<b>Charity Funds</b>		
<b>Represented by:</b>		
Unrestricted funds	95,443	103,739
Fixed assets	<u>358,742</u>	<u>358,742</u>
<b>Total Funds</b>	<u>454,185</u>	<u>462,481</u>

The Financial Statements were approved by the Trustees on 24 November 2022 and signed on their behalf by:

  
Trustee

  
Trustee

## Birstall Pre-School

### Notes to the Financial Statements for the year ended 31 March 2022

#### 1 Accounting Policies

##### 1.1 Basis of preparation of the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### 1.2 Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

Restricted funds are to be used for specific purposes laid down by the donor.

##### 1.3 Incoming Resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All resources expended are inclusive of irrecoverable VAT.

#### 2 Staff costs and Trustees remuneration

	2022	2021
	£	£
Staff costs for the year were as follows:		
Wages and salaries	264,978	199,030
Government CJRS support received during the year	<u>(0)</u>	<u>(27,763)</u>

No employee received remuneration amounting to more than £60,000 in either year. Trustees received no remuneration during the year.

**BIRSTALL PRE-SCHOOL**

England & Wales - Charity number 1023323

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# Accounts

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Charity Number: 1023323

**BIRSTALL PRE-SCHOOL**  
**TRUSTEES ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# **Birstall Pre-School**

## **Financial Statements for the year ended 31 March 2021**

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## **Birstall Pre-School**

### **Administrative details, trustees and advisors**

#### **Trustees**

A Lynn  
G Hunter  
E Cowdell  
R Woodhead  
H Scott  
N Glennie

#### **Charity Registered Number**

1023323

#### **Principal Address**

Birstall Pre-School  
Carr Street  
Birstall  
West Yorkshire  
WF17 9DX

#### **Independent Examiner**

Andrew Marshall FCA  
ASN Business Solutions Limited  
Fieldhead House  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX

#### **Bankers**

Virgin Money

## **Birstall Pre-School**

### **Trustees' Annual Report**

The Trustees present their annual report together with the financial statements of Birstall Pre-School (the charity) for the year ended 31 March 2021. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in July 2014.

### **Organisation**

Birstall Pre-School is governed by its constitution adopted 29 March 1993, as amended 8 May 2000, as amended by scheme dated 1 March 2017 and was entered on the Register of Charities on 2 July 1993.

### **Trustees Responsibility Statement**

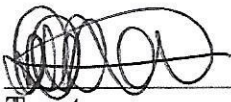
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 15 June 2021 and signed on their behalf by:



Trustee



Trustee

## **Independent Examiners Report for the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of the above charity (“the Trust”) for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (“the Act”) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiners statement**

In connection with my examination, no material matters have come to my attention 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.

## Independent Examiners Report for the year ended 31 March 2021

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.

Signed: Andrew Marshall.

Andrew Marshall FCA  
ASN Business Solutions Limited  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX  
Date: 15 June 2021

## Birstall Pre-School

### Statement of Financial Activities for the year ended 31 March 2021

	2021	2020
	£	£
Notes		
<b>Incoming Resources</b>		
Fees received	57,225	95,477
Funded Fees – Kirklees MC	184,928	152,003
Government Covid support	52,763	-
Other income	<u>1,606</u>	<u>1,585</u>
<b>Total Incoming Resources</b>	<b>296,522</b>	<b>249,065</b>
<b>Resources Expended</b>		
Wages	2 199,030	229,038
Training, staff costs and memberships	1,647	2,281
Rent and room hire	2,800	4,165
Utilities, ground rent and insurance	7,734	5,905
Premises maintenance	3,679	3,064
Travel and motoring expenses	1,692	4,741
Play materials, activities and other expenses	13,997	19,749
Independent examination fees	750	650
Payroll and other professional fees	<u>3,802</u>	<u>2,800</u>
<b>Total Resources Expended</b>	<b><u>235,131</u></b>	<b><u>272,393</u></b>
<b>Movement in Total Funds for the Year</b>		
– Net Surplus/(Deficit) for the Year	61,391	(23,328)
Total funds brought forward	<u>401,090</u>	<u>424,418</u>
<b>Total funds carried forward</b>	<b><u>462,481</u></b>	<b><u>401,090</u></b>

# Birstall Pre-School

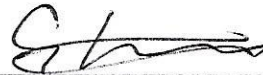
## Balance Sheet as at 31 March 2021

	2021 £	2020 £
<b>Fixed Assets</b>		
Tangible Assets	358,742	358,742
<b>Current Assets</b>		
Cash at Bank and on Hand	107,811	48,709
Prepayments	<u>2,362</u>	<u>2,273</u>
<b>Total Current Assets</b>	<b>110,173</b>	<b>50,982</b>
<b>Creditors: amounts falling due within one year</b>		
Creditors and accruals	<u>(6,434)</u>	<u>(8,634)</u>
<b>Net Current Assets</b>	<b><u>103,739</u></b>	<b><u>42,348</u></b>
<b>Net Assets</b>	<b><u>462,481</u></b>	<b><u>401,090</u></b>
<b>Charity Funds</b>		
<b>Represented by:</b>		
Unrestricted funds	103,739	42,348
Fixed assets	<u>358,742</u>	<u>358,742</u>
<b>Total Funds</b>	<b><u>462,481</u></b>	<b><u>401,090</u></b>

The Financial Statements were approved by the Trustees on 15 June 2021 and signed on their behalf by:



Trustee



Trustee

## Birstall Pre-School

### Notes to the Financial Statements for the year ended 31 March 2021

#### 1 Accounting Policies

##### 1.1 Basis of preparation of the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### 1.2 Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

Restricted funds are to be used for specific purposes laid down by the donor.

##### 1.3 Incoming Resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All resources expended are inclusive of irrecoverable VAT.

#### 2 Staff costs and Trustees remuneration

	2021	2020
	£	£
Staff costs for the year were as follows:		
Wages and salaries	199,030	229,038
Government CJRS support received during the year	<u>(27,763)</u>	<u>-</u>

No employee received remuneration amounting to more than £60,000 in either year. Trustees received no remuneration during the year.