

Upper Hopton Preschool

England & Wales · Charity number 1030659

Details

Other names UPPER HOPTON PLAYGROUP

Status Registered

Legal form Other

Registered 1993-12-18

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

Contact

Address Upper Hopton Pre-School
Jackroyd Lane
Mirfield
West Yorkshire
WF14 8HS

Phone 07989212296

Email Admin@upperhoptonpreschool.co.uk

Website www.upperhoptonpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: UPPER HOPTON PRE SCHOOL - 20 MONTHS- 5 YEARS MONDAY TO FRIDAY

Classification

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

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£86,498	£78,449	-	-
2023-03-31	£76,028	£77,316	-	-
2022-03-31	£72,092	£65,934	-	-
2021-03-31	£61,526	£50,576	-	-
2020-03-31	£52,650	£46,840	-	-

Trustees

Name	Role	Appointed
Adam Storey		2023-07-11
Antonia Baldwin		2023-07-11
Daniel Jonathon Lee		2026-02-10
Joan Hemingway		2023-07-11
Joanna Hornby		2022-07-28
Laura Cockerham		2024-04-29

Upper Hopton Preschool

England & Wales - Charity number 1030659

Accounts

Upper Hopton Pre-School

Charity No. 1030659

Trustees' Report and Unaudited Accounts

31 March 2024

Upper Hopton Pre-School
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1030659

Principal Office

Woodside Farm

2 Wakefield Road

Grange Moor

Wakefield

WF4 4DS

Trustees

The following trustees served during the year:

A. Baldwin

J. Hemingway

J. Hornby

G. Learie

A. Storey

L. Wade

C. Wilkes

Accountants

Chris Grant & Co Ltd

87 Huddersfield Road

Mirfield

West Yorkshire

WF14 8AT

ACHIEVEMENTS AND PERFORMANCE

Staff monitor children's development effectively. They regularly share observations and assessment information with parents. Children make good progress from their starting points. Staff plan activities around children's current interests and a variety of topics. Staff are enthusiastic and playful in their approach. Children develop very close attachments to the staff. The Manager and staff work in partnership with others effectively. Parents are very complimentary about the pre-school. The manager and staff do not consistently organise routines to fully promote high levels of participation and engagement for all children. The manager does not focus the professional development programme precisely to help raise the quality of teaching, learning and assessment to the highest level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

A. Storey

Upper Hopton Pre-School
Trustees Annual Report

Trustee
01 April 2025

Independent Examiner's Report to the trustees of Upper Hopton Pre-School

I report to the trustees on my examination of the financial statements of Upper Hopton Pre-School for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Christopher Grant CIMA
Chris Grant & Co Ltd
87 Huddersfield Road
Mirfield
West Yorkshire

WF14 8AT
01 April 2025

Upper Hopton Pre-School
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	84,760	84,760	74,780
Other trading activities	4	1,738	1,738	1,248
Total		86,498	86,498	76,028
Expenditure on:				
Other	5	78,449	78,449	77,290
Total		78,449	78,449	77,290
Net gains on investments		-	-	-
Net income/(expenditure)		8,049	8,049	(1,262)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		8,049	8,049	(1,262)
Other gains and losses				
Net movement in funds		8,049	8,049	(1,262)
Reconciliation of funds:				
Total funds brought forward		27,961	27,961	29,223
Total funds carried forward		36,010	36,010	27,961

Upper Hopton Pre-School

Balance Sheet

at 31 March 2024

Charity No. 1030659	2024	2023
	£	£
Current assets		
Cash at bank and in hand	37,812	28,261
	<u>37,812</u>	<u>28,261</u>
Creditors: Amount falling due within one year	7 (1,802)	(300)
Net current assets	<u>36,010</u>	<u>27,961</u>
Total assets less current liabilities	<u>36,010</u>	<u>27,961</u>
Net assets excluding pension asset or liability	<u>36,010</u>	<u>27,961</u>
Total net assets	<u><u>36,010</u></u>	<u><u>27,961</u></u>
The funds of the charity		
Restricted funds	8	
Unrestricted funds	8	
General funds	36,010	27,961
	<u>36,010</u>	<u>27,961</u>
Reserves	8	
Total funds	<u><u>36,010</u></u>	<u><u>27,961</u></u>

Approved by the trustees on 01 April 2025

And signed on their behalf by:

A. Storey
Trustee
01 April 2025

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	74,780	74,780
Other trading activities	1,248	1,248
Total	<u>76,028</u>	<u>76,028</u>
Expenditure on:		
Other	77,290	77,290
Total	<u>77,290</u>	<u>77,290</u>
Net income	<u>(1,262)</u>	<u>(1,262)</u>
Net income before other gains/(losses)	(1,262)	(1,262)
Other gains and losses:		
Net movement in funds	<u>(1,262)</u>	<u>(1,262)</u>
Reconciliation of funds:		
Total funds brought forward	29,223	29,223
Total funds carried forward	<u><u>27,961</u></u>	<u><u>27,961</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Kirklees Funding Credits	60,859	60,859	45,607
Fees Received	23,673	23,673	28,964
Milk Credits	228	228	209
	<u>84,760</u>	<u>84,760</u>	<u>74,780</u>

4 Income from other trading activities

	Unrestricted £	Total 2024 £	Total 2023 £
Fundraising Events	1,738	1,738	1,248
	<u>1,738</u>	<u>1,738</u>	<u>1,248</u>

5 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	67,779	67,779	62,090
Premises costs	6,091	6,091	10,358
General administrative costs	3,133	3,133	4,466
Legal and professional costs	1,446	1,446	376
	<u>78,449</u>	<u>78,449</u>	<u>77,290</u>

6 Staff costs

	2024	2023
Salaries and wages	66,825	60,841
Pension costs	774	661
	<u>67,599</u>	<u>61,502</u>

No employee received emoluments in excess of £60,000.

7 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	705	-
Accruals	1,097	300
	<u>1,802</u>	<u>300</u>

8 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	27,961	86,498	(78,449)	36,010
Total funds	<u>27,961</u>	<u>86,498</u>	<u>(78,449)</u>	<u>36,010</u>

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	36,010	36,010
	<u>36,010</u>	<u>36,010</u>

10 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	28,261	9,551	37,812
	<u>28,261</u>	<u>9,551</u>	<u>37,812</u>
Net debt	<u>28,261</u>	<u>9,551</u>	<u>37,812</u>

11 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>774</u>	<u>661</u>

Upper Hopton Pre-School
Statement of Cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	8,049	(1,262)
Adjustments for:		
Increase/(Decrease) in trade and other payables	1,502	(438)
Net cash provided by/(used in) operating activities	<u>9,551</u>	<u>(1,700)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	9,551	(1,700)
Cash and cash equivalents at the beginning of the year	28,261	29,961
Cash and cash equivalents at the end of the year	<u>37,812</u>	<u>28,261</u>
Components of cash and cash equivalents		
Cash and bank balances	37,812	28,261
	<u>37,812</u>	<u>28,261</u>

Upper Hopton Pre-School
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Kirklees Funding Credits	60,859	60,859	45,607
Fees Received	23,673	23,673	28,964
Milk Credits	228	228	209
	<u>84,760</u>	<u>84,760</u>	<u>74,780</u>
Other trading activities			
Fundraising Events	1,738	1,738	1,248
	<u>1,738</u>	<u>1,738</u>	<u>1,248</u>
Total income and endowments	86,498	86,498	76,028
Expenditure on:			
Employee costs			
Salaries/wages	66,825	66,825	60,841
Pension costs	774	774	661
Staff training	180	180	588
	<u>67,779</u>	<u>67,779</u>	<u>62,090</u>
Premises costs			
Rent	5,663	5,663	6,170
Premises cleaning	428	428	3,614
Premises repairs and maintenance	-	-	574
	<u>6,091</u>	<u>6,091</u>	<u>10,358</u>
General administrative costs, including depreciation and amortisation			
Bank charges	142	142	112
General insurances	497	497	497
Software, IT support and related costs	313	313	442
Stationery and printing	-	-	337
Subscriptions	665	665	795
Sundry expenses	1,456	1,456	2,223
Telephone, fax and broadband	60	60	60
	<u>3,133</u>	<u>3,133</u>	<u>4,466</u>
Legal and professional costs			
Accountancy and bookkeeping	300	300	300
Solicitor's fees	1,020	1,020	-
Other legal and professional costs	126	126	76
	<u>1,446</u>	<u>1,446</u>	<u>376</u>

Upper Hopton Pre-School
Detailed Statement of Financial Activities

Total of expenditure of other costs	<u>78,449</u>	<u>78,449</u>	<u>77,290</u>
Total expenditure	78,449	78,449	77,290
Net gains on investments	-	-	-
Net income/(expenditure)	<u>8,049</u>	<u>8,049</u>	<u>(1,262)</u>
Net income/(expenditure) before other gains/(losses)	8,049	8,049	(1,262)
Other Gains	-	-	-
Net movement in funds	<u>8,049</u>	<u>8,049</u>	<u>(1,262)</u>
Reconciliation of funds:			
Total funds brought forward	27,961	27,961	29,223
Total funds carried forward	<u>36,010</u>	<u>36,010</u>	<u>27,961</u>

Upper Hopton Preschool

England & Wales - Charity number 1030659

Accounts

Upper Hopton Pre-School

Charity No. 1030659

Trustees' Report and Unaudited Accounts

31 March 2023

Upper Hopton Pre-School
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1030659

Principal Office

Woodside Farm

2 Wakefield Road

Grange Moor

Wakefield

WF4 4DS

Trustees

The following trustees served during the year:

J. Hornby

A. Storey

G. Learie

Directors of Corporate Trustees

Ms R L Christie

Accountants

Chris Grant & Co Ltd

87 Huddersfield Road

Mirfield

West Yorkshire

WF14 8AT

ACHIEVEMENTS AND PERFORMANCE

Staff monitor children's development effectively. They regularly share observations and assessment information with parents. Children make good progress from their starting points. Staff plan activities around children's current interests and a variety of topics. Staff are enthusiastic and playful in their approach. Children develop very close attachments to the staff. The Manager and staff work in partnership with others effectively. Parents are very complimentary about the pre-school. The manager and staff do not consistently organise routines to fully promote high levels of participation and engagement for all children. The manager does not focus the professional development programme precisely to help raise the quality of teaching, learning and assessment to the highest level.

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

Signed on behalf of the charity's trustees

A. Storey
Trustee

Adam Storey

signed on 24/04/2025, 09:21:02 BST

Independent Examiner's Report to the trustees of Upper Hopton Pre-School

I report to the trustees on my examination of the financial statements of Upper Hopton Pre-School for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Christopher Grant CIMA
Chris Grant & Co Ltd
87 Huddersfield Road
Mirfield
West Yorkshire

WF14 8AT
01 April 2025

Upper Hopton Pre-School
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	74,780	74,780	71,000
Other trading activities	4	1,248	1,248	1,092
Total		76,028	76,028	72,092
Expenditure on:				
Other	5	77,316	77,316	65,934
Total		77,316	77,316	65,934
Net gains on investments		-	-	-
Net (expenditure)/income		(1,288)	(1,288)	6,158
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(1,288)	(1,288)	6,158
Other gains and losses				
Net movement in funds		(1,288)	(1,288)	6,158
Reconciliation of funds:				
Total funds brought forward		29,223	29,223	23,065
Total funds carried forward		27,935	27,935	29,223

Upper Hopton Pre-School

Balance Sheet

at 31 March 2023

Charity No. 1030659	2023	2022
	£	£
Current assets		
Cash at bank and in hand	28,235	29,961
	<u>28,235</u>	<u>29,961</u>
Creditors: Amount falling due within one year	7 (300)	(738)
Net current assets	<u>27,935</u>	<u>29,223</u>
Total assets less current liabilities	<u>27,935</u>	<u>29,223</u>
Net assets excluding pension asset or liability	<u>27,935</u>	<u>29,223</u>
Total net assets	<u><u>27,935</u></u>	<u><u>29,223</u></u>
The funds of the charity		
Restricted funds	8	
Unrestricted funds	8	
General funds	27,935	29,223
	<u>27,935</u>	<u>29,223</u>
Reserves	8	
Total funds	<u><u>27,935</u></u>	<u><u>29,223</u></u>

Approved by the trustees on 01 April 2025

And signed on their behalf by:

A. Storey
Trustee
01 April 2025

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	71,000	71,000
Other trading activities	1,092	1,092
Total	<u>72,092</u>	<u>72,092</u>
Expenditure on:		
Other	65,934	65,934
Total	<u>65,934</u>	<u>65,934</u>
Net income	<u>6,158</u>	<u>6,158</u>
Net income before other gains/(losses)	6,158	6,158
Other gains and losses:		
Net movement in funds	<u>6,158</u>	<u>6,158</u>
Reconciliation of funds:		
Total funds brought forward	23,065	23,065
Total funds carried forward	<u>29,223</u>	<u>29,223</u>

3 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Kirklees Funding Credits	45,607	45,607	41,527
Fees Received	28,964	28,964	29,354
Milk Credits	209	209	119
	<u>74,780</u>	<u>74,780</u>	<u>71,000</u>

4 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
Fundraising Events	1,248	1,248	1,092
	<u>1,248</u>	<u>1,248</u>	<u>1,092</u>

5 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	62,116	62,116	52,610
Premises costs	10,358	10,358	7,312
General administrative costs	4,466	4,466	5,347
Legal and professional costs	376	376	665
	<u>77,316</u>	<u>77,316</u>	<u>65,934</u>

6 Staff costs

	2023	2022
Salaries and wages	60,867	52,052
Pension costs	661	510
	<u>61,528</u>	<u>52,562</u>

No employee received emoluments in excess of £60,000.

7 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	-	437
Accruals	300	301
	<u>300</u>	<u>738</u>

8 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	29,223	76,028	(77,316)	27,935
Total funds	<u>29,223</u>	<u>76,028</u>	<u>(77,316)</u>	<u>27,935</u>

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	27,935	27,935
	<u>27,935</u>	<u>27,935</u>

10 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	29,961	(1,726)	28,235
	<u>29,961</u>	<u>(1,726)</u>	<u>28,235</u>
Net debt	<u>29,961</u>	<u>(1,726)</u>	<u>28,235</u>

11 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

	2023 £	2022 £
The pension cost charge to the charity amounted to:	<u>661</u>	<u>510</u>

Upper Hopton Pre-School
Statement of Cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(1,288)	6,158
Adjustments for:		
Decrease in trade and other payables	(438)	(687)
Net cash (used in)/provided by operating activities	<u>(1,726)</u>	<u>5,471</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(1,726)	5,471
Cash and cash equivalents at the beginning of the year	29,961	24,490
Cash and cash equivalents at the end of the year	<u>28,235</u>	<u>29,961</u>
Components of cash and cash equivalents		
Cash and bank balances	28,235	29,961
	<u>28,235</u>	<u>29,961</u>

Upper Hopton Pre-School
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Kirklees Funding Credits	45,607	45,607	41,527
Fees Received	28,964	28,964	29,354
Milk Credits	209	209	119
	<u>74,780</u>	<u>74,780</u>	<u>71,000</u>
Other trading activities			
Fundraising Events	1,248	1,248	1,092
	<u>1,248</u>	<u>1,248</u>	<u>1,092</u>
Total income and endowments	76,028	76,028	72,092
Expenditure on:			
Employee costs			
Salaries/wages	60,867	60,867	52,052
Pension costs	661	661	510
Staff training	588	588	48
	<u>62,116</u>	<u>62,116</u>	<u>52,610</u>
Premises costs			
Rent	6,170	6,170	4,760
Premises cleaning	3,614	3,614	2,550
Premises repairs and maintenance	574	574	2
	<u>10,358</u>	<u>10,358</u>	<u>7,312</u>
General administrative costs, including depreciation and amortisation			
Bank charges	112	112	-
General insurances	497	497	487
Software, IT support and related costs	442	442	2,143
Stationery and printing	337	337	254
Subscriptions	795	795	594
Sundry expenses	2,223	2,223	1,763
Telephone, fax and broadband	60	60	106
	<u>4,466</u>	<u>4,466</u>	<u>5,347</u>
Legal and professional costs			
Accountancy and bookkeeping	300	300	300
Other legal and professional costs	76	76	365
	<u>376</u>	<u>376</u>	<u>665</u>
Total of expenditure of other costs	<u>77,316</u>	<u>77,316</u>	<u>65,934</u>

Upper Hopton Pre-School
Detailed Statement of Financial Activities

Total expenditure	77,316	77,316	65,934
Net gains on investments	-	-	-
	<hr/>	<hr/>	<hr/>
Net (expenditure)/income	(1,288)	(1,288)	6,158
	<hr/>	<hr/>	<hr/>
Net (expenditure)/income before other gains/(losses)	(1,288)	(1,288)	6,158
Other Gains	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	(1,288)	(1,288)	6,158
	<hr/>	<hr/>	<hr/>
Reconciliation of funds:			
Total funds brought forward	29,223	29,223	23,065
Total funds carried forward	<hr/>	<hr/>	<hr/>
	27,935	27,935	29,223
	<hr/>	<hr/>	<hr/>

Signatures' technical details

Signatures

treasurer@upperhoptonpreschool.co.uk

24/04/2025, 09:21:02 BST

Fingerprint

146dadblc58d20f41ccee6ea422e0d69c3a0fa93

Event log

10.50.11.117 24/04/2025, 08:12:46 BST
Signing request created.

System 24/04/2025, 08:12:49 BST
Notification sent to treasurer@upperhoptonpreschool.co.uk.

System 24/04/2025, 09:19:46 BST
Signing page opened by signee
treasurer@upperhoptonpreschool.co.uk.

System 24/04/2025, 09:21:02 BST
Signee treasurer@upperhoptonpreschool.co.uk signed document.

System 24/04/2025, 09:21:02 BST
Signing process completed.

Summary

Envelope's ID: bfpc4on7

Document's hash: 6fef4b88f2669bc480de266694bc6a65db6fc5f9b8f57924b54ce0edf5db38e1

Final stamp: 24/04/2025, 09:21:04 BST

Upper Hopton Pre-School
Charity No. 1030659
Trustees' Report and Unaudited Accounts
31 March 2023

Verification QR Code



Upper Hopton Preschool

England & Wales - Charity number 1030659

Accounts

Upper Hopton Pre-School

Charity No. 1030659

Trustees' Report and Unaudited Accounts

31 March 2022

Upper Hopton Pre-School
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Independent Examiner's Report	3
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Balance Sheet	5
Notes to the Accounts	6 to 10
Detailed Statement of Financial Activities	11 to 12

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1030659

Principal Office

Woodside Farm

2 Wakefield Road

Grange Moor

Wakefield

WF4 4DS

Trustees

The following trustees served during the year:

J. Hornby

G. Learie

Directors of Corporate Trustees

Mrs L J Mcgrath

Ms R L Christie

Accountants

Chris Grant & Co Ltd

87 Huddersfield Road

Mirfield

West Yorkshire

WF14 8AT

ACHIEVEMENTS AND PERFORMANCE

Staff monitor children's development effectively. They regularly share observations and assessment information with parents. Children make good progress from their starting points. Staff plan activities around children's current interests and a variety of topics. Staff are enthusiastic and playful in their approach. Children develop very close attachments to the staff. The Manager and staff work in partnership with others effectively. Parents are very complimentary about the pre-school. The manager and staff do not consistently organise routines to fully promote high levels of participation and engagement for all children. The manager does not focus the professional development programme precisely to help raise the quality of teaching, learning and assessment to the highest level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Statement of trustees' responsibilities in relation to the financial statements

Upper Hopton Pre-School
Trustees Annual Report

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

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

Signed on behalf of the charity's trustees

G. Learie
Trustee
26 October 2022

Independent Examiner's Report to the trustees of Upper Hopton Pre-School

I report to the trustees on my examination of the financial statements of Upper Hopton Pre-School for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Christopher Grant
ACMA
Chris Grant & Co Ltd
87 Huddersfield Road
Mirfield
West Yorkshire

WF14 8AT
26 October 2022

Upper Hopton Pre-School
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	2	71,000	71,000	60,666
Other trading activities	3	1,092	1,092	860
Total		<u>72,092</u>	<u>72,092</u>	<u>61,526</u>
Expenditure on:				
Other	4	65,934	65,934	50,576
Total		<u>65,934</u>	<u>65,934</u>	<u>50,576</u>
Net gains on investments		-	-	-
Net income		<u>6,158</u>	<u>6,158</u>	<u>10,950</u>
Transfers between funds		-	-	-
Net income before other gains/(losses)		<u>6,158</u>	<u>6,158</u>	<u>10,950</u>
Other gains and losses				
Net movement in funds		<u>6,158</u>	<u>6,158</u>	<u>10,950</u>
Reconciliation of funds:				
Total funds brought forward		23,065	23,065	12,115
Total funds carried forward		<u>29,223</u>	<u>29,223</u>	<u>23,065</u>

Upper Hopton Pre-School

Balance Sheet

at 31 March 2022

Charity No. 1030659	2022	2021
	£	£
Current assets		
Cash at bank and in hand	29,961	24,490
	<u>29,961</u>	<u>24,490</u>
Creditors: Amount falling due within one year	6 (738)	(1,425)
Net current assets	<u>29,223</u>	<u>23,065</u>
Total assets less current liabilities	<u>29,223</u>	<u>23,065</u>
Net assets excluding pension asset or liability	<u>29,223</u>	<u>23,065</u>
Total net assets	<u><u>29,223</u></u>	<u><u>23,065</u></u>
The funds of the charity		
Restricted funds	7	
Unrestricted funds	7	
General funds	29,223	23,065
	<u>29,223</u>	<u>23,065</u>
Reserves	7	
Total funds	<u><u>29,223</u></u>	<u><u>23,065</u></u>

Approved by the trustees on 26 October 2022

And signed on their behalf by:

G. Learie

Trustee

26 October 2022

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Unrestricted	Total	Total
		2022	2021
	£	£	£
Kirklees Funding Credits	41,527	41,527	47,924
Fees Received	29,354	29,354	12,375
Milk Credits	119	119	367
	<u>71,000</u>	<u>71,000</u>	<u>60,666</u>

3 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fundraising Events	1,092	1,092	860
	<u>1,092</u>	<u>1,092</u>	<u>860</u>

4 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	52,610	52,610	44,066
Premises costs	7,312	7,312	2,794
General administrative costs	5,347	5,347	3,116
Legal and professional costs	665	665	600
	<u>65,934</u>	<u>65,934</u>	<u>50,576</u>

5 Staff costs

	2022	2021
Salaries and wages	52,052	43,296
Pension costs	510	317
	<u>52,562</u>	<u>43,613</u>

No employee received emoluments in excess of £60,000.

6 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	360
Other taxes and social security	438	465
Accruals	300	600
	<u>738</u>	<u>1,425</u>

7 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	23,065	72,092	(65,934)	29,223
	<u>23,065</u>	<u>72,092</u>	<u>(65,934)</u>	<u>29,223</u>

8 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	29,223	29,223
	<u>29,223</u>	<u>29,223</u>

9 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	24,490	5,471	29,961
	<u>24,490</u>	<u>5,471</u>	<u>29,961</u>
Net debt	<u>24,490</u>	<u>5,471</u>	<u>29,961</u>

10 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

Pension commitments

	2022 £	2021 £
The pension cost charge to the charity amounted to:	<u>510</u>	<u>317</u>

Upper Hopton Pre-School
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Kirklees Funding Credits	41,527	41,527	47,924
Fees Received	29,354	29,354	12,375
Milk Credits	119	119	367
	<u>71,000</u>	<u>71,000</u>	<u>60,666</u>
Other trading activities			
Fundraising Events	1,092	1,092	860
	<u>1,092</u>	<u>1,092</u>	<u>860</u>
Total income and endowments	72,092	72,092	61,526
Expenditure on:			
Employee costs			
Salaries/wages	52,052	52,052	43,296
Pension costs	510	510	317
Staff training	48	48	453
	<u>52,610</u>	<u>52,610</u>	<u>44,066</u>
Premises costs			
Rent	4,760	4,760	1,600
Premises cleaning	2,550	2,550	1,194
Premises repairs and maintenance	2	2	-
	<u>7,312</u>	<u>7,312</u>	<u>2,794</u>
General administrative costs, including depreciation and amortisation			
General insurances	487	487	-
Software, IT support and related costs	2,143	2,143	-
Stationery and printing	254	254	-
Subscriptions	594	594	-
Sundry expenses	1,763	1,763	3,116
Telephone, fax and broadband	106	106	-
	<u>5,347</u>	<u>5,347</u>	<u>3,116</u>
Legal and professional costs			
Accountancy and bookkeeping	300	300	600
Other legal and professional costs	365	365	-
	<u>665</u>	<u>665</u>	<u>600</u>
Total of expenditure of other costs	<u>65,934</u>	<u>65,934</u>	<u>50,576</u>
Total expenditure	65,934	65,934	50,576

Upper Hopton Pre-School
Detailed Statement of Financial Activities

Net gains on investments	-	-	-
	<u>6,158</u>	<u>6,158</u>	<u>10,950</u>
Net income			
Net income before other gains/(losses)	<u>6,158</u>	<u>6,158</u>	<u>10,950</u>
Other Gains	-	-	-
Net movement in funds	<u>6,158</u>	<u>6,158</u>	<u>10,950</u>
Reconciliation of funds:			
Total funds brought forward	23,065	23,065	12,115
Total funds carried forward	<u>29,223</u>	<u>29,223</u>	<u>23,065</u>

Signatures' technical details

Signatures

treasurer@upperhoptonpreschool.co.uk

27/10/2022, 21:43:26 BST

Fingerprint

a9cd99db231f20fbb03367482668102ab7157210

Signature

Grace Learie

Event log

10.50.11.122	27/10/2022, 10:59:54 BST Signing request created.
System	27/10/2022, 10:59:55 BST Notification sent to treasurer@upperhoptonpreschool.co.uk.
System	27/10/2022, 11:00:18 BST Signing page opened by signee treasurer@upperhoptonpreschool.co.uk.
System	27/10/2022, 18:01:32 BST Signing page opened by signee treasurer@upperhoptonpreschool.co.uk.
System	27/10/2022, 21:40:53 BST Signing page opened by signee treasurer@upperhoptonpreschool.co.uk.
System	27/10/2022, 21:43:26 BST Signee treasurer@upperhoptonpreschool.co.uk signed document.
System	27/10/2022, 21:43:27 BST Signing process completed.

Summary

Envelope's ID: b113214d

Document's hash: 36b6b48e15a6225363af9937ccc07023aeb835cfce882539c13cdd2dddd29ec5

Final stamp: 27/10/2022, 21:43:29 BST

Verification QR Code



Upper Hopton Preschool

England & Wales - Charity number 1030659

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Upper Hopton Playgroup**

Simpson Accountancy Limited
Unit 6 Cherrytree Farm
Blackmore End Road
Sible Hedingham
Essex
CO9 3LZ

Upper Hopton Playgroup

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Detailed Statement of Financial Activities	10

Upper Hopton Playgroup

Report of the Trustees for the year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

The Preschool was attended by Ofsted on the 5th March 2019. Overall the quality and standards of the early years provision was deemed to be good. The findings were as follows:

* Staff monitor children's development effectively. They regularly share observations and assessment information with parents. Children make good progress from their starting points.

* Staff plan activities around children's current interests and a variety of topics. For example, children spend long periods of time pretending to make pancakes, using bowls, spoons and play food.

* Staff are enthusiastic and playful in their approach. One example of this is when staff play a chasing game outside. Children are animated and delight at taking on different roles in the activity.

* Children develop very close attachments to the staff. This helps children to settle quickly in the pre-school and to foster their emotional well-being successfully.

* The manager and staff work in partnership with others effectively. For example, they have close links with the local school, church and a wide range of professionals.

* Parents are very complimentary about the pre-school. One comments, 'Staff are excellent in every way. They are wonderful with the children and families. Children make good friends and develop social skills.'

* The manager and staff do not consistently organise routines to fully promote high levels of participation and engagement for all children.

* The manager does not focus the professional development programme precisely to help raise the quality of teaching, learning and assessment to the highest level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1030659

Principal address

Woodside Farm
2 Wakefield Road
Grange Moor
WAKEFIELD
West Yorkshire
WF4 4DS

Trustees

Mrs L J Mcgrath Trustee
Ms R L Christie Trustee

Upper Hopton Playgroup

**Report of the Trustees
for the year ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Simpson Accountancy Limited
Unit 6 Cherrytree Farm
Blackmore End Road
Sible Hedingham
Essex
CO9 3LZ

Approved by order of the board of trustees on 10 March 2022 and signed on its behalf by:

Trustee

Independent Examiner's Report to the Trustees of Upper Hopton Playgroup

Independent examiner's report to the trustees of Upper Hopton Playgroup

I report to the charity trustees on my examination of the accounts of Upper Hopton Playgroup (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Simpson Accountancy Ltd
Chartered Institute of Management Accountants
Simpson Accountancy Limited
Unit 6 Cherrytree Farm
Blackmore End Road
Sible Hedingham
Essex
CO9 3LZ

10 March 2022

Upper Hopton Playgroup

Statement of Financial Activities for the year ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		60,666	49,449
Other trading activities	2	860	3,201
Total		<u>61,526</u>	<u>52,650</u>
EXPENDITURE ON			
Raising funds		47,182	39,275
Other		3,394	7,565
Total		<u>50,576</u>	<u>46,840</u>
NET INCOME		<u>10,950</u>	<u>5,810</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		12,115	6,305
TOTAL FUNDS CARRIED FORWARD		<u><u>23,065</u></u>	<u><u>12,115</u></u>

The notes form part of these financial statements

Upper Hopton Playgroup

Balance Sheet
31 March 2021

		2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS	Notes		
Debtors	5	-	3,055
Cash at bank		24,490	9,060
		<u>24,490</u>	<u>12,115</u>
CREDITORS			
Amounts falling due within one year	6	(1,425)	-
		<u>23,065</u>	<u>12,115</u>
NET CURRENT ASSETS			
		<u>23,065</u>	<u>12,115</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>23,065</u>	<u>12,115</u>
NET ASSETS			
		<u>23,065</u>	<u>12,115</u>
FUNDS	7		
Unrestricted funds		<u>23,065</u>	<u>12,115</u>
TOTAL FUNDS		<u>23,065</u>	<u>12,115</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2022 and were signed on its behalf by:

Trustee

Upper Hopton Playgroup

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	860	3,201
	<u>860</u>	<u>3,201</u>

Upper Hopton Playgroup

Notes to the Financial Statements - continued for the year ended 31 March 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	
INCOME AND ENDOWMENTS FROM		
Donations and legacies	49,449	
Other trading activities	3,201	
Total	<u>52,650</u>	
EXPENDITURE ON		
Raising funds	39,275	
Other	7,565	
Total	<u>46,840</u>	
NET INCOME	<u>5,810</u>	
RECONCILIATION OF FUNDS		
Total funds brought forward	<u>6,305</u>	
TOTAL FUNDS CARRIED FORWARD	<u><u>12,115</u></u>	
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Trade debtors	<u>-</u>	<u>3,055</u>

Upper Hopton Playgroup

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	360	-
Taxation and social security	465	-
Other creditors	600	-
	1,425	-
	1,425	-

7. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	12,115	10,950	23,065
	12,115	10,950	23,065
TOTAL FUNDS	12,115	10,950	23,065

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,526	(50,576)	10,950
	61,526	(50,576)	10,950
TOTAL FUNDS	61,526	(50,576)	10,950

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	6,305	5,810	12,115
	6,305	5,810	12,115
TOTAL FUNDS	6,305	5,810	12,115

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,650	(46,840)	5,810
	52,650	(46,840)	5,810
TOTAL FUNDS	52,650	(46,840)	5,810

Upper Hopton Playgroup

Notes to the Financial Statements - continued for the year ended 31 March 2021

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	6,305	16,760	23,065
TOTAL FUNDS	<u>6,305</u>	<u>16,760</u>	<u>23,065</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,176	(97,416)	16,760
TOTAL FUNDS	<u>114,176</u>	<u>(97,416)</u>	<u>16,760</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Upper Hopton Playgroup

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Kirklees funding credits	47,924	29,239
Fees Received	12,375	19,940
Milk Credits	367	270
	60,666	49,449
Other trading activities		
Fundraising events	860	3,201
Total incoming resources	61,526	52,650
EXPENDITURE		
Raising donations and legacies		
Wages	43,296	36,591
Pensions	317	424
Sundries	-	469
General expenses	3,116	1,622
	46,729	39,106
Other trading activities		
Training & Courses	453	169
Other		
Other operating leases	1,600	4,688
Support costs		
Other		
Repairs and renewals	1,194	2,527
Governance costs		
Accountancy and legal fees	600	350
Total resources expended	50,576	46,840
Net income	10,950	5,810

This page does not form part of the statutory financial statements