

SHELF PRE-SCHOOL

England & Wales · Charity number 1035756

Details

Other names SHELF PRE-SCHOOL, SHELF PRE-SCHOOL PLAYGROUP

Status Registered

Legal form Other

Registered 1994-04-19

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

Contact

Address Village Hall
Halifax Road
Shelf
Halifax
HX3 7NT

Phone 01274676661

Email contact@shelfpreschool.co.uk

Website www.shelfpreschool.co.uk

Activities

Objects: 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

Activities: To share and develop and educate children under statutory school age by encouraging parents to become involved in the education of their children.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£156,373	£166,258	-	-
2023-08-31	£160,686	£134,951	-	-
2022-08-31	£94,470	£100,641	-	-
2021-08-31	£100,290	£104,568	-	-
2020-08-31	£87,139	£99,660	-	-

Trustees

Name	Role	Appointed
Charlotte Metcalf		2019-09-09
James Hoban		2017-12-07
Jenny Wilson		2016-11-30
Kathryn Hamilton		2017-12-07

SHELF PRE-SCHOOL

England & Wales - Charity number 1035756

Accounts

Charity Number 1035756

Shelf Pre-school
Annual Report and Financial Statements
for the year ended 31st August 2024

Shelf Pre-school

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Shelf Pre-school

Trustees' Report **for the year ended 31st August 2024**

Reference and administrative details for the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved.

<u>Name</u>	<u>Position</u>	<u>Dates</u>
Jenny Wilson	Treasurer	Appointed November 2016
Kathryn Hamilton	Secretary and Chair	Appointed December 2017
James Hoban	General	Appointed December 2017
Charlotte Metcalf	General	Appointed January 2019

Charity number

The charity was registered with the Charity Commission for England and Wales, charity number 1035756, 19 April 1994.

Registered and principal address

Shelf Village Hall
Halifax Road
Shelf
HX3 7NT

Bankers

Virgin Money	Barclays Bank PLC
7 Waterhouse Street	1 Churchill Place
Halifax	London
HX1 1XZ	E14 5HP

Independent Examiner

Alex Shaw BA ACA
68 Whitcliffe Road
Cleckheaton
Bradford
West Yorkshire
BD19 3BY

Shelf Pre-school

Trustees' Report

for the year ended 31st August 2024 (continued)

Structure, governance and management

The charity is governed by a constitution adopted on 13 October 1980, as amended on 12 October 1992, 29 November 2011 and 17 July 2012.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objectives

To enhance the development and education of children primarily under statutory 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 area;
- (c) instilling and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Public benefit statement

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education in line with the Early Years Foundation Stage, to provide care and education to children aged 2 - 5.

Reserves policy

It is the policy of the Pre-School to hold reserves which have not yet been committed or designated for any particular purpose. The management committee have set aside reserves in order to protect the future financial operations of the pre-school from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The value of the reserve is equivalent to approximately three to four months running costs.

Shelf Pre-School will endeavour to allocate sufficient funds to the savings account as required.

This policy is in line with guidance from the charities commission, the pre-school learning alliance and advice from WYCAS good practice guide.

The reserves policy will be reviewed annually to ensure three to four months running costs can be maintained.

Shelf Pre-school

**Independent Examiner's Report to the Trustees of Shelf Pre-school
for the year ended 31st August 2024**

I report to the trustees on my examination of the accounts of Shelf Pre-school for the year ended 31 August 2024, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees of Shelf Pre-school you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act')

I report in respect of my examination of Shelf Pre-school's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 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 in any material respect:

- (1) accounting records were not kept in respect of Shelf Pre-school as required by section 130 of the 2011 Act, or
- (2) the accounts do not accord with those records.

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.

SignedName: Alex Shaw

Relevant professional
qualification or body:

ICAEW (Institute of Chartered Accountants
in England and Wales)

Date: 10 March 2025

Alex Shaw BA ACA
68 Whitcliffe Road
Cleckheaton
Bradford
West Yorkshire
BD19 3BY

Shelf Pre-school
Receipts and payments account
for the year ended 31st August 2024

	<u>Notes</u>	<u>2024</u> Unrestricted <u>Funds</u> £	<u>2024</u> Restricted <u>Funds</u> £	<u>2024</u> Total <u>Funds</u> £	<u>2023</u> Total <u>Funds</u> £
Receipts					
Grants and donations	2	0	145,603	145,603	132,778
Fees		8,700	0	8,700	23,644
Fundraising		403	0	403	1,441
Bank interest		1,253	0	1,253	835
Uniform sales		76	0	76	116
CJRS		0	0	0	0
Other income (inc Trips)		338	0	338	1,872
Total Receipts		10,770	145,603	156,373	160,686
Payments					
Salaries and NI	3	9,544	129,930	139,474	114,264
Pensions		346	4,708	5,054	3,677
Payroll costs		41	559	600	600
Premises		535	5,961	6,496	6,218
Insurance		21	287	308	295
Fundraising expenditure		2	26	28	172
Session consumables		79	1,078	1,157	1,501
Equipment		0	1,795	1,795	0
Telephone and internet		18	245	263	805
Subscriptions		146	2,611	2,757	2,453
Admin, printing, postage and stationery		14	192	206	597
Cleaning		43	579	622	676
Repairs and maintenance		137	1,858	1,995	311
Staff training		68	932	1,000	0
Child snacks		80	1,093	1,173	1,077
Travel		77	968	1,045	0
Trips		700	0	700	1,024
Advertising		5	75	80	156
Independent examination		0	250	250	250
Legal and other professional fees		5	65	70	296
Bank charges		0	0	0	0
Bookkeeping		0	0	0	0
Uniforms		69	934	1,003	579
Garden project		0	0	0	0
Bad debt write off		0	0	0	0
Sundry expenses		12	170	182	0
Total Payments		11,942	154,316	166,258	134,951
Net Receipts / (Payments)		-1,172	-8,713	-9,885	25,735
Cash Fund Balances brought forward		36,976	23,910	60,886	35,151
Cash Fund Balances carried forward	4	35,804	15,197	51,001	60,886

Shelf Pre-school

Statement of assets and liabilities

as at 31st August 2023

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank				
- Current account	4,669	23,875	28,544	42,765
- Deposit accounts	18,013	0	18,013	17,938
Cash in hand	247	35	282	182
Total Payments	22,929	23,910	46,839	60,885

Other monetary assets

	£	£
Fees outstanding - taken from Debtors list	0	0
Rates paid in advance	0	0
Rent paid in advance	1,325	1,325
Insurance paid in advance	0	0
Payroll fee paid in advance	0	0
HMRC	0	0
	1,325	1,325

Assets retained for the charity's own use

Various toys, furniture and play and computer equipment.

Liabilities

	£	£
HMRC month 6	0	0
Pension month 6	0	0
Service and utility charges	0	0
Subs	627	0
Independent examination	250	550
	877	550

Approval of the accounts

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signature

Name (Trustee)

Date

Shelf Pre-school

Notes to the accounts for the year ended 31st August 2024

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	<u>2024</u> Unrestricted <u>Funds</u> £	<u>2024</u> Restricted <u>Funds</u> £	<u>2024</u> Total <u>Funds</u> £	<u>2023</u> Total <u>Funds</u> £
CMBC - Children & Young People's Services	0	145,603	145,603	132,778
City of Bradford MDC	0	0	0	0
Other grants	0	0	0	0
Donations	0	0	0	0
	<u>0</u>	<u>145,603</u>	<u>145,603</u>	<u>132,778</u>

3 Staff costs and numbers

	£	£
Staff remuneration (net)	127,744	112,012
Social security costs	11,730	2,252
Pensions	5,054	3,677
	<u>144,528</u>	<u>117,941</u>

The average number of employees during the year was 11 (2023: 9)

There were no employees with emoluments above £60,000

Shelf Pre-school

Notes to the accounts (continued) for the year ended 31st August 2024

4 Restricted funds	<u>Balance b/f</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Balance c/f</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
CMBC - Early Education Funding	23,875	145,603	154,316	15,162
M&S Garden Project	35			35
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	23,910	145,603	154,316	15,197

Fund name

Purpose of restriction

CMBC - Early Education Funding
M&S Garden Project

For the supply of free early years provision for 2 to 4 year olds
For improving the garden area

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year.

SHELF PRE-SCHOOL

England & Wales - Charity number 1035756

Accounts

Charity Number 1035756

Shelf Pre-school
Annual Report and Financial Statements
for the year ended 31st August 2023

Shelf Pre-school

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Trustees' Report

for the year ended 31st August 2023

Reference and administrative details for the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved.

<u>Name</u>	<u>Position</u>	<u>Dates</u>
Jenny Wilson	General	Appointed November 2016
James Hoban	General	Appointed December 2017
Kathryn Hamilton	Secretary and Treasurer	Appointed December 2017
Charlotte Metcalf	General	Appointed January 2019

Charity number

The charity was registered with the Charity Commission for England and Wales, charity number 1035756, 19 April 1994.

Registered and principal address

Shelf Village Hall
Halifax Road
Shelf
HX3 7NT

Bankers

Virgin Money	Barclays Bank PLC
7 Waterhouse Street	1 Churchill Place
Halifax	London
HX1 1XZ	E14 5HP

Independent Examiner

Alex Shaw BA ACA
68 Whitcliffe Road
Cleckheaton
Bradford
West Yorkshire
BD19 3BY

Shelf Pre-school

Trustees' Report

for the year ended 31st August 2023 (continued)

Structure, governance and management

The charity is governed by a constitution adopted on 13 October 1980, as amended on 12 October 1992, 29 November 2011 and 17 July 2012.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objectives

To enhance the development and education of children primarily under statutory 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 area;
- (c) instilling and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Public benefit statement

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education in line with the Early Years Foundation Stage, to provide care and education to children aged 2 - 5.

Reserves policy

It is the policy of the Pre-School to hold reserves which have not yet been committed or designated for any particular purpose. The management committee have set aside reserves in order to protect the future financial operations of the pre-school from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The value of the reserve is equivalent to approximately three to four months running costs.

Shelf Pre-School will endeavour to allocate sufficient funds to the savings account as required.

This policy is in line with guidance from the charities commission, the pre-school learning alliance and advice from WYCAS good practice guide.

The reserves policy will be reviewed annually to ensure three to four months running costs can be maintained.

Shelf Pre-school

Independent Examiner's Report to the Trustees of Shelf Pre-school
for the year ended 31st August 2023

I report to the trustees on my examination of the accounts of Shelf Pre-school for the year ended 31 August 2023, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees of Shelf Pre-school you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act')

I report in respect of my examination of Shelf Pre-school's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 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 in any material respect:

- (1) accounting records were not kept in respect of Shelf Pre-school as required by section 130 of the 2011 Act, or
- (2) the accounts do not accord with those records.

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 ...



..... Name: Alex Shaw

Relevant professional
qualification or body:

ICAEW (Institute of Chartered Accountants
in England and Wales)

Date: 17 September 2024

Alex Shaw BA ACA
68 Whitcliffe Road
Cleckheaton
Bradford
West Yorkshire
BD19 3BY

Shelf Pre-school
Receipts and payments account
for the year ended 31st August 2023

	<u>Notes</u>	<u>2023</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2023</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>Funds</u> <u>£</u>
Receipts					
Grants and donations	2	0	132,778	132,778	75,002
Fees		23,644	0	23,644	15,723
Fundraising		1,441	0	1,441	1,548
Bank interest		760	75	835	12
Uniform sales		116	0	116	151
CJRS		0	0	0	0
Other income (inc Trips)		1,872	0	1,872	2,034
Total Receipts		27,833	132,853	160,686	94,470
Payments					
Salaries and NI	3	21,402	92,862	114,264	83,098
Pensions		636	3,041	3,677	2,695
Payroll costs		104	496	600	708
Premises		1,155	5,063	6,218	6,101
Insurance		51	244	295	1,041
Fundraising expenditure		30	142	172	0
Session consumables		260	1,241	1,501	473
Equipment		0	0	0	0
Telephone and internet		139	666	805	434
Subscriptions		424	2,029	2,453	396
Admin, printing, postage and stationery		103	494	597	239
Cleaning		119	557	676	467
Repairs and maintenance		54	257	311	2,247
Staff training		0	0	0	0
Child snacks		186	891	1,077	639
Travel		0	0	0	0
Trips		1,024	0	1,024	699
Advertising		27	129	156	119
Independent examination		43	207	250	300
Legal and other professional fees		51	245	296	117
Bank charges		0	0	0	0
Bookkeeping		0	0	0	0
Uniforms		100	479	579	794
Garden project		0	0	0	0
Bad debt write off		0	0	0	0
Sundry expenses		0	0	0	74
Total Payments		25,908	109,043	134,951	100,641
Net Receipts / (Payments)		1,925	23,810	25,735	-6,171
Cash Fund Balances brought forward		35,050	100	35,150	41,321
Cash Fund Balances carried forward	4	36,975	23,910	60,885	35,150

Shelf Pre-school

Statement of assets and liabilities as at 31st August 2023

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank				
- Current account	18,890	23,875	42,765	23,076
- Deposit accounts	17,938	0	17,938	17,863
Cash in hand	147	35	182	127
Total Payments	<u>36,975</u>	<u>23,910</u>	<u>60,885</u>	<u>41,066</u>

Other monetary assets

	£	£
Fees outstanding - taken from Debtors list	0	0
Rates paid in advance	0	0
Rent paid in advance	1,325	1,325
Insurance paid in advance	0	0
Payroll fee paid in advance	0	0
HMRC	0	0
	<u>1,325</u>	<u>1,325</u>

Assets retained for the charity's own use

Various toys, furniture and play and computer equipment.

Liabilities

	£	£
HMRC month 6	0	0
Pension month 6	0	0
Service and utility charges	0	0
Rent	0	0
Independent examination	550	300
	<u>550</u>	<u>300</u>

Approval of the accounts

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signature

Name (Trustee)

Date

Shelf Pre-school

Notes to the accounts for the year ended 31st August 2023

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	<u>2023</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2023</u> <u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £
CMBC - Children & Young People's Services	0	132,778	132,778	75,002
City of Bradford MDC	0	0	0	0
Other grants	0	0	0	0
Donations	0	0	0	0
	<u>0</u>	<u>132,778</u>	<u>132,778</u>	<u>75,002</u>

3 Staff costs and numbers

	£	£
Staff remuneration (net)	112,012	81,314
Social security costs	2,252	1,784
Pensions	3,677	2,695
	<u>117,941</u>	<u>85,793</u>

The average number of employees during the year was 9 (2021: 8)
There were no employees with emoluments above £60,000

Shelf Pre-school

Notes to the accounts (continued) for the year ended 31st August 2023

4 Restricted funds	<u>Balance b/f</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Balance c/f</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
CMBC - Early Education Funding	65	132,853	109,043	23,875
M&S Garden Project	35			35
	<u>100</u>	<u>132,853</u>	<u>109,043</u>	<u>23,910</u>

Fund name

CMBC - Early Education Funding
M&S Garden Project

Purpose of restriction

For the supply of free early years provision for 2 to 4 year olds
For improving the garden area

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year.

SHELF PRE-SCHOOL

England & Wales - Charity number 1035756

Accounts

Charity Number 1035756

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Annual Report and Financial Statements
for the year ended 31st August 2022

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The trustees during the financial year and up to and including the date the report was approved.

<u>Name</u>	<u>Position</u>	<u>Dates</u>
Jenny Wilson	General	Appointed November 2016
Katie Ashton	Chair	Appointed November 2016
James Hoban	General	Appointed December 2017
Kathryn Hamilton	Secretary and Treasurer	Appointed December 2017
Charlotte Metcalf	General	Appointed January 2019

Charity number

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Halifax Road
Shelf
HX3 7NT

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Virgin Money	Barclays Bank PLC
7 Waterhouse Street	1 Churchill Place
Halifax	London
HX1 1XZ	E14 5HP

Independent Examiner

Alex Shaw BA ACA
68 Whitcliffe Road
Cleckheaton
Bradford
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BD19 3BY

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Reserves policy

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Shelf Pre-School will endeavour to allocate sufficient funds to the savings account as required.

This policy is in line with guidance from the charities commission, the pre-school learning alliance and advice from WYCAS good practice guide.

The reserves policy will be reviewed annually to ensure three to four months running costs can be maintained.

Shelf Pre-school

Independent Examiner's Report to the Trustees of Shelf Pre-school for the year ended 31st August 2022

I report to the trustees on my examination of the accounts of Shelf Pre-school for the year ended 31 August 2022, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees of Shelf Pre-school you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act')

I report in respect of my examination of Shelf Pre-school's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 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 in any material respect:

- (1) accounting records were not kept in respect of Shelf Pre-school as required by section 130 of the 2011 Act, or
- (2) the accounts do not accord with those records.

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 Name: Alex Shaw

Relevant professional
qualification or body:

ICAEW (Institute of Chartered Accountants
in England and Wales)

Date: 16 July 2024

Alex Shaw BA ACA
68 Whitcliffe Road
Cleckheaton
Bradford
West Yorkshire
BD19 3BY

Shelf Pre-school
Receipts and payments account
for the year ended 31st August 2022

<u>Notes</u>	<u>2022</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2022</u> <u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> <u>Funds</u> £
Receipts				
Grants and donations	2	0	75,002	85,616
Fees		15,723	0	11,864
Fundraising		1,548	0	2,017
Bank interest		12	0	4
Uniform sales		151	0	349
CJRS		0	0	0
Other income (inc Trips)		2,034	0	440
Total Receipts		19,468	75,002	100,290
Payments				
Salaries and NI	3	14,101	68,997	89,982
Pensions		475	2,220	2,799
Payroll costs		102	606	460
Premises		1,696	4,405	5,020
Insurance		151	890	1,173
Fundraising expenditure		0	0	0
Session consumables		69	404	202
Equipment		0	0	516
Telephone and internet		64	370	193
Subscriptions		58	338	417
Admin, printing, postage and stationery		30	209	186
Cleaning		63	404	778
Repairs and maintenance		222	2,025	156
Staff training		0	0	595
Child snacks		190	449	416
Travel		0	0	0
Trips		699	0	791
Advertising		17	102	0
Independent examination		45	255	650
Legal and other professional fees		17	100	0
Bank charges		0	0	0
Bookkeeping		0	0	0
Uniforms		116	678	234
Garden project		0	0	0
Bad debt write off		0	0	0
Sundry expenses		11	63	0
Total Payments		18,126	82,515	104,568
Net Receipts / (Payments)		1,342	-7,513	-4,278
Cash Fund Balances brought forward		39,624	7,613	51,514
Cash Fund Balances carried forward	4	40,966	100	47,237

Shelf Pre-school

Statement of assets and liabilities
as at 31st August 2022

	<u>2022</u> Unrestricted £	<u>2022</u> Restricted £	<u>2022</u> Total £	<u>2021</u> Total £
Cash funds				
Cash at bank				
- Current account	14,493	7,577	22,070	29,271
- Deposit accounts	17,863	0	17,863	17,860
Cash in hand	92	35	127	106
Total Payments	<u>32,448</u>	<u>7,612</u>	<u>40,060</u>	<u>47,237</u>

Other monetary assets

	£	£
Fees outstanding - taken from Debtors list	0	898
Rates paid in advance	0	0
Rent paid in advance	1,325	0
Insurance paid in advance	0	759
Payroll fee paid in advance	0	268
HMRC	0	301
	<u>1,325</u>	<u>2,226</u>

Assets retained for the charity's own use

Various toys, furniture and play and computer equipment.

Liabilities

	£	£
HMRC month 6	0	0
Pension month 6	0	0
Service and utility charges	0	0
Rent	0	0
Independent examination	300	300
	<u>300</u>	<u>300</u>

Approval of the accounts

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signature

Name (Trustee)

Date

Shelf Pre-school

Notes to the accounts for the year ended 31st August 2022

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	<u>2022</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2022</u> <u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> <u>Funds</u> £
CMBC - Children & Young People's Services	0	75,002	75,002	85,616
City of Bradford MDC	0	0	0	0
Other grants	0	0	0	0
Donations	0	0	0	0
	<u>0</u>	<u>75,002</u>	<u>75,002</u>	<u>85,616</u>

3 Staff costs and numbers

	£	£
Staff remuneration (net)	81,314	82,776
Social security costs	1,784	7,206
Pensions	2,695	2,799
	<u>85,793</u>	<u>92,781</u>

The average number of employees during the year was 9 (2021: 8)
There were no employees with emoluments above £60,000

Shelf Pre-school

Notes to the accounts (continued) for the year ended 31st August 2022

4 Restricted funds	<u>Balance b/f</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Balance c/f</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
CMBC - Early Education Funding	7,577	75,002	82,515	64
M&S Garden Project	35			35
	<u>7,612</u>	<u>75,002</u>	<u>82,515</u>	<u>99</u>

Fund name

CMBC - Early Education Funding
M&S Garden Project

Purpose of restriction

For the supply of free early years provision for 2 to 4 year olds
For improving the garden area

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year.

SHELF PRE-SCHOOL

England & Wales - Charity number 1035756

Accounts

Shelf Pre-school

Charity Number 1035756

Annual Report and Financial Statements

for the year ended 31 August 2021

**Annual Report and Financial Statements
for the year ended 31 August 2021**

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Shelf Pre-school

Trustees' Report for the year ended 31 August 2021

Reference and administrative details for the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved

<u>Name</u>	<u>Position</u>	<u>Dates</u>
Jenny Wilson	General	Appointed November 2016
Katie Ashton	Chair from January 2020	Appointed November 2016
James Hoban	General	Appointed December 2017
Kathryn Hamilton	Secretary	Appointed December 2017
Charlotte Metcalf	Treasurer from January 2020 General	Appointed January 2019

Charity number

The charity was registered with the Charity Commission for England and Wales, charity number 1035756, 19 April 1994.

Registered and principal address

Shelf Village Hall
Halifax Road
Shelf
Halifax Road
HX3 7NT

Bankers

Yorkshire Bank PLC	Barclays Bank PLC
58 High Street	1 Churchill Place
Queensbury	London
Bradford	E14 5HP
BD13 2QL	

Independent Examiner

Julie Talbot BA (Hons) CPFA MIAB
1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

Shelf Pre-school

Trustees' Report for the year ended 31 August 2021 continued

Structure, governance and management

The charity is governed by a constitution adopted on 13 October 1980, as amended on 12 October 1992, 29 November 2011 and 17 July 2012.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objectives

To enhance the development and education of children primarily under statutory 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 area;
- (c) instilling and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education in line with the Early Years Foundation Stage. To provide care and Education to children age 2 – 5.

Achievements and performance

We started September 2020 term feeling much more positive as lots of Covid restrictions had been lifted and life slowly started moving again. We were working at normal numbers with staff and children keeping some safety measures in place such as, reduced resources, gate pick up/collection and extra cleaning. We hadn't been back long when we had to shut for a week due to a member of staff testing positive for Covid, but on a positive note there were no other cases in staff or children. The staff did a deep clean of the setting and one of our parents kindly lent us a fogging machine which then led us to purchase our own. We didn't have any more Covid cases in staff until the end of the year in the summer holidays and the only child case we had was while the child was absent from pre-school. The lockdown restrictions announced in January 2021 caused some problems as it was announced all Early Years children could attend settings but some of our staff with older school age children could not get school places and one member of staff was isolating. As always the staff came together and we worked through it, it was a very difficult term but how the staff pulled together is a real positive and we were able to provide childcare to all children despite the difficulties we faced. Moving into the Summer term was much more positive as things started to feel a little more normal again. We still couldn't do the transition visits with Shelf J & I but we showed the children pictures of the school on their website and talked about the school. We ended the year on a real high with our end of year trip which thankfully was able to go ahead this year. We went to Gulliver's World and it was a huge success! The children and staff absolutely loved it and in addition to this all the staff were booked into the Bottomley's pub for tea and had a late Christmas do. Shelf Pre School Manager and Childcare Manager paid for the meal for the staff as we are so proud of how well they have all pulled together in such difficult times and felt it would boost morale and ensure staff feel valued.

Shelf Pre-school

Trustees' Report for the year ended 31 August 2020 continued

Achievements and performance (Cont.)

Fundraising

It was a very slow start to the year with regards to fundraising as the Shelf Gala was cancelled again and the village hall is still closed meaning we were unable to hold our Christmas Fair. We were able to do a Carol concert held inside the pre-school which we were really pleased about and raised £242.50. We have done 2 fundraising events which have been very successful. One of them was the kids assault course which raised a whopping £573.50 and the second was the three peaks challenge that pre-school manager and her husband completed and raised £860. We were also able to hold an Easter hamper raffle raising £77 and have been able to have photography company in which was a little last min but parents were pleased with their pics and we raised £40. We still promote Easy fundraising and Amazon Smile and get small quarterly donations.

Community Asset Transfer on the Shelf Village Hall

On 5/7/21 we had the excellent news that we have been successful in progressing to the next stage of the asset transfer of the village hall, what this means for preschool is we don't have to look for other premises and we can have first choice on booking hall facilities etc as I will be dealing with bookings. This is a long process of around 18 months but it is really good news for Pre-school. We have the rent agreement under review at the moment and we will hopefully have that wrapped up long before the asset transfer.

Reserves policy

The reserves policy at Shelf Pre-School is to ensure we have a sufficient amount of money held in our savings account to cover at least 3 months running costs. This will ensure in difficult times we can allow for sustainability and continuity of service. The reserves will also allow for adequate redundancy costs for members of staff.

We currently estimate this to be £45,864 (including redundancies). Shelf Pre-School will endeavour to allocate sufficient funds to the savings account as required.

This policy is in line with guidance from the charities commission, the pre-school learning alliance and advice from WYCAS good practice guide.

The reserves policy will be reviewed annually to ensure three months running costs can be maintained.

Shelf Pre-school

Independent Examiner's report to the Trustees of Shelf Pre-School

I report to the trustees on my examination of the accounts of Shelf Pre-School for the year ended 31 August 2021, which are set out on pages 7 to 10.

Responsibilities and basis of report

As the charity trustees of Shelf Pre-School you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of Shelf Pre-School's Accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 in any material respect:

1. accounting records were not kept in respect of Shelf Pre-School as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records.

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:Name: Julie Talbot

Relevant professional qualification or body : CIPFA (Chartered Institute of Public Finance and Accountancy)

Date: 23 June 2022

Julie Talbot BA (Hons) CPFA MIAB

1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

Shelf Pre-school

Receipts and payments account for the year ended 31 August 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Receipts					
Grants and donations	(2)	0	85,616	85,616	74,117
Fees		11,864	0	11,864	8,969
Fundraising		2,017	0	2,017	1,386
Bank interest		4	0	4	36
Uniform sales		349	0	349	343
CJRS		0	0	0	2,287
Other income (Trips)		440	0	440	0
Total receipts		14,674	85,616	100,290	87,139
Payments					
Salaries and NIC	(3)	6,518	83,464	89,982	83,727
Pensions		410	2,390	2,799	2,520
Payroll costs		67	393	460	460
Premises		735	4,286	5,020	6,456
Insurance		172	1,001	1,173	1,148
Fundraising expenditure		0	0	0	94
Session Consumables		29	172	202	0
Equipment		76	441	516	858
Telephone and internet		28	165	193	1,141
Subscriptions		61	356	417	289
Admin, printing, postage and stationery		27	159	186	525
Cleaning		114	664	778	385
Repairs and maintenance		23	133	156	836
Staff training		87	508	595	47
Child snacks		61	355	416	273
Travel		0	0	0	28
Trips		791	0	791	0
Advertising		0	0	0	0
Independent examination		95	555	650	0
Legal and other professional fees		0	0	0	0
Bank charges		0	0	0	0
Bookkeeping		0	0	0	0
Uniforms		34	200	234	312
Garden Project		0	0	0	200
Bad Debt Write Off		0	0	0	180
Sundry expenses		0	0	0	183
Total payments		9,327	95,240	104,568	99,660
Net (payments)		5,347	-9,625	-4,278	-12,521
Cash fund balances brought forward		34,277	17,237	51,514	64,035
Cash fund balances carried forward	(4)	39,624	7,613	47,236	51,514

Shelf Pre-school

Statement of assets and liabilities as at 31 August 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank				
- Current account	21,694	7,577	29,271	33,605
- Deposit accounts	17,860	0	17,860	17,857
Cash in hand	70	35	106	52
Total cash funds	39,625	7,612	47,237	51,514

Other monetary assets

	£	£
Fees outstanding - taken from Debtors list	445	0
Rates paid in advance	0	102
Rent paid in advance	0	442
Insurance paid in advance	759	747
Payroll fee paid in advance	268	268
HMRC	301	614
	1,774	2,172

Assets retained for the charity's own use

Various toys, furniture and play and computer equipment

Liabilities

	£	£
HMRC Month 6	0	543
Pension Month 6	265	243
Service and utility charges	754	388
Rent	883	0
Independent Examination	325	650
	2,227	1,824

Approval of the accounts

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed:

Name (Trustee)

Date:

Shelf Pre-school

Notes to the accounts for the year ended 31 August 2021

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

Shelf Pre-school

Notes to the accounts continued for the year ended 31 August 2021

2 Grants and donations	2021	2021	2021	2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
CMBC - Children & Young People's Services	0	85,616	85,616	74,117
City of Bradford MDC	0	0	0	0
Other grants	0	0	0	0
Donations	0	0	0	0
	0	85,616	85,616	74,117

3 Staff costs and numbers	2021	2020
	£	£
Staff remuneration (net)	82,776	79,471
Social security costs	7,206	4,256
Pensions	2,799	2,520
	92,781	86,246

The average number employees during the year was 8 (2020:8).

There were no employees with emoluments above £60,000

4 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CMBC - Early Education Funding (*)	17,202	85,616	95,240	7,577
M&S Donation Garden Project	35	0	0	35
	17,236	85,616	95,240	7,613

Fund name	Purpose of restriction
CMBC - Early Education Funding	For the supply of free early years provision for 2 to 4 year olds.
M&S Garden Project	For improving the garden area

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year

SHELF PRE-SCHOOL

England & Wales - Charity number 1035756

Accounts

Shelf Pre-school

Charity Number 1035756

Annual Report and Financial Statements

for the year ended 31 August 2020

**Annual Report and Financial Statements
for the year ended 31 August 2020**

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Shelf Pre-school

Trustees' Report for the year ended 31 August 2020

Reference and administrative details for the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved

<u>Name</u>	<u>Position</u>	<u>Dates</u>
Jenny Wilson	General	Appointed November 2016
Katie Ashton	Chair from January 2020	Appointed November 2016
James Hoban	General	Appointed December 2017
Kathryn Hamilton	Secretary	Appointed December 2017
Charlotte Metcalf	Treasurer from January 2020	
	General	Appointed January 2019

Charity number

The charity was registered with the Charity Commission for England and Wales, charity number 1035756, 19 April 1994.

Registered and principal address

Shelf Village Hall
Halifax Road
Shelf
Halifax Road
HX3 7NT

Bankers

Yorkshire Bank PLC	Barclays Bank PLC
58 High Street	1 Churchill Place
Queensbury	London
Bradford	E14 5HP
BD13 2QL	

Independent Examiner

Julie Talbot BA (Hons) CPFA MIAB
1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

Shelf Pre-school

Trustees' Report for the year ended 31 August 2020 continued

Structure, governance and management

The charity is governed by a constitution adopted on 13 October 1980, as amended on 12 October 1992, 29 November 2011 and 17 July 2012.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objectives

To enhance the development and education of children primarily under statutory 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 area;
- (c) instilling and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education in line with the Early Years Foundation Stage. To provide care and Education to children age 2 – 5.

Achievements and performance

Laura started as Pre-school manager in September 2019, during the first part of the year we completed our AGM, several fundraising activities and recruited two new members of staff.

We held a Christmas Fayre at Shelf Village Hall with the support of the committee; this was well supported by our children and parents and we also received £300 fund match for this from our committee member Jenny Wilson. We also held our annual nativity in our village hall which was well attended by parents and family members; we also took the opportunity to hold a raffle! Both of our Christmas events were very popular, and we had a great turnout both from our families and the local community, thus helping to raise our profile. The raffle was supported by some very generous businesses which ensured we sold lots of raffle tickets. All our events help us to become more noticeable to the village of Shelf and beyond and hopefully increase our numbers. We took part in decorating the Christmas tree at Bethel Chapel a local church. Parents and carers were invited to come along and see the display and we received a small donation. We then faced a new challenge when we entered the start of the Covid 19 pandemic in March 2020 and had to temporarily close. We took advantage of the Government Furlough scheme for a couple of months. During the period we were closed (March 20th to June 14th) we continued our parent partnership through our Facebook page and Tapestry system.

Shelf Pre-school

Trustees' Report for the year ended 31 August 2020 continued

Achievements and performance (Cont.)

As we went into the national lock down, we did learning booklets for children to take home and we shared activities the children could do at home on our Tapestry system. A member of staff also shared videos of her doing story time. When the restrictions started to ease, we put extra safety measures in place and developed a thorough risk assessment to enable the children to return to pre-school. We also managed to continue to run our school holiday club which has been steadily growing in numbers. During this pandemic all the staff and the committee have really come together to support each other at a really difficult time, and we have continued to support the parents of the children in our care. During the Summer holiday Laura and her husband Rick did a huge clean up of the garden in preparation for September return. September numbers are looking positive despite the current pandemic.

The new Manager started working in the setting at the start of the new school year in September 2019. Following maternity cover of 10 months of the previous year one of the people covering were taken on permanently in Sept 19 and we also welcomed back a member of staff on a temp basis in January which led to a permanent contract at the beginning of March 2020. We strive to seek continuous improvement within our setting, regularly promoting partnership with parents. Newsletters, sharing sheets, texts and emails keep all of our families up to date. We have a dedicated Facebook page for the sole use of parents of children in the setting. We continue to remain an open and inclusive setting.

Reserves policy

It is the policy of the Pre-School to hold reserves which have not yet been committed or designated for any particular purpose. The management committee have set aside reserves in order to protect the future financial operations of the pre-school from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The value of the reserve is equivalent to approximately three to four months running costs.

We currently estimate this to be £43,010.74 (including redundancies). Shelf Pre-School will endeavour to allocate sufficient funds to the savings account as required.

This policy is in line with guidance from the charities commission, the pre-school learning alliance and advice from WYCAS good practice guide.

The reserves policy will be reviewed annually to ensure three to four months running costs can be maintained.

Shelf Pre-school

Independent Examiner's report to the Trustees of Shelf Pre-School

I report to the trustees on my examination of the accounts of Shelf Pre-School for the year ended 31 August 2020, which are set out on pages 7 to 10.

Responsibilities and basis of report

As the charity trustees of Shelf Pre-School you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of Shelf Pre-School's Accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 in any material respect:

1. accounting records were not kept in respect of Shelf Pre-School as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records.

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:Name: Julie Talbot

Relevant professional qualification or body : CIPFA (Chartered Institute of Public Finance and Accountancy)

Date: 22 June 2021

Julie Talbot BA (Hons) CPFA MIAB

1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

Shelf Pre-school

Receipts and payments account for the year ended 31 August 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Receipts					
Grants and donations	(2)	0	74,117	74,117	102,875
Fees		8,969	0	8,969	17,316
Fundraising		1,386	0	1,386	2,099
Bank interest		36	0	36	63
Uniform sales		343	0	343	395
CJRS		2,287	0	2,287	0
Other income		0	0	0	620
Total receipts		13,022	74,117	87,139	123,367
Payments					
Salaries and NIC	(3)	18,239	65,488	83,727	88,505
Pensions		377	2,143	2,520	2,071
Payroll costs		69	391	460	1,000
Premises		965	5,491	6,456	6,989
Insurance		172	976	1,148	1,134
Fundraising expenditure		94	0	94	174
Equipment		128	730	858	368
Telephone and internet		170	970	1,141	1,189
Subscriptions		43	246	289	475
Admin, printing, postage and stationery		78	446	525	265
Cleaning		58	328	385	618
Repairs and maintenance		155	681	836	2,445
Staff training		0	0	47	270
Child snacks		47	268	273	492
Travel		5	28	28	0
Trips		0	0	0	633
Advertising		0	0	0	50
Independent examination		0	0	0	325
Legal and other professional fees		0	0	0	0
Bank charges		0	0	0	0
Bookkeeping		0	0	0	297
Uniforms		47	265	312	534
Garden Project		0	200	200	265
Bad Debt Write Off		180	0	180	0
Sundry expenses		27	156	183	103
Total payments		20,852	78,808	99,660	108,201
Net (payments)		-7,830	-4,691	-12,521	15,166
Cash fund balances brought forward		42,107	21,928	64,035	48,870
Cash fund balances carried forward	(4)	34,277	17,237	51,514	64,035

Shelf Pre-school

Statement of assets and liabilities as at 31 August 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank				
- Current account	16,403	17,202	33,605	45,814
- Deposit accounts	17,857	0	17,857	17,837
Cash in hand	16	35	52	384
Total cash funds	34,277	17,237	51,514	64,035

Other monetary assets

	£	£
Rates paid in advance	102	100
Rent paid in advance	442	442
Insurance paid in advance	747	742
Payroll fee paid in advance	268	303
HMRC	614	1,043
	2,172	2,630

Assets retained for the charity's own use

Various toys, furniture and play and computer equipment

Liabilities

	£	£
HMRC Month 6	543	0
Pension Month 6	243	153
Service and utility charges	388	429
Payroll charges	0	0
Independent examination	650	325
	1,824	907

Approval of the accounts

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed:

Name (Trustee)

Date:

Shelf Pre-school

Notes to the accounts for the year ended 31 August 2020

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

Shelf Pre-school

Notes to the accounts continued for the year ended 31 August 2020

2 Grants and donations

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
CMBC - Children & Young People's Services	0	74,117	74,117	95,013
City of Bradford MDC	0	0	0	7,362
Other grants	0	0	0	0
Donations	0	0	0	500
	0	74,117	74,117	102,875

3 Staff costs and numbers

	2020	2019
	£	£
Staff remuneration	79,471	84,934
Social security costs	4,256	3,217
Pensions	2,520	2,071
	86,246	90,222

The average number employees during the year was 8 (2019:8).

There were no employees with emoluments above £60,000

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CMBC - Early Education Funding (*)	21,693	74,117	78,608	17,202
City of Bradford MDC	0	0	0	0
M&S Donation Garden Project	235	0	200	35
	21,928	74,117	78,808	17,237

Fund name

Purpose of restriction

CMBC - Early Education Funding

For the supply of free early years provision for 2 to 4 year olds.

M&S Garden Project

For improving the garden area

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year