

**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
	Treasurer from January 2020	
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  
Halifax Road  
HX3 7NT

#### Bankers

Yorkshire Bank PLC  
58 High Street  
Queensbury  
Bradford  
BD13 2QL

Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP

#### 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 £
<b>Receipts</b>					
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
<b>Total receipts</b>		<b>14,674</b>	<b>85,616</b>	<b>100,290</b>	<b>87,139</b>
<b>Payments</b>					
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 changes		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
<b>Total payments</b>		<b>9,327</b>	<b>95,240</b>	<b>104,568</b>	<b>99,660</b>
<b>Net (payments)</b>		<b>5,347</b>	<b>-9,625</b>	<b>-4,278</b>	<b>-12,521</b>
<b>Cash fund balances brought forward</b>					
<b>Cash fund balances carried forward</b>	(4)	<b>34,277</b>	<b>17,237</b>	<b>51,514</b>	<b>64,035</b>
		<b>39,624</b>	<b>7,613</b>	<b>47,236</b>	<b>51,514</b>

## Shelf Pre-school

### Statement of assets and liabilities as at 31 August 2021

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
<b>Cash funds</b>				
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
<b>Total cash funds</b>	<b>39,625</b>	<b>7,612</b>	<b>47,237</b>	<b>51,514</b>

<b>Other monetary assets</b>	<b>£</b>	<b>£</b>
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
	<b>1,774</b>	<b>2,172</b>

#### Assets retained for the charity's own use

Various toys, furniture and play and computer equipment

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

#### 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	Restricted	Total	Total
	funds	funds	funds	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
	<b>0</b>	<b>85,616</b>	<b>85,616</b>	<b>74,117</b>

#### 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
	<b>92,781</b>	<b>86,246</b>

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
	<b>17,236</b>	<b>85,616</b>	<b>95,240</b>	<b>7,613</b>

#### 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