EMBSAY WITH EASTBY PRE SCHOOL PLAYGROUP

England & Wales · Charity number 1036590

Details

Status	Registered
Legal form	Other
Registered	1994-04-19
Register	View on the Charity Commission register

Contact

Address	The Village Institute Main Street Embsay Skipton BD23 6RE
Phone	01756791123
Email	embsaypreschool@btinternet.com
Website	embsaypreschool.co.uk

Activities

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

Activities: To provide childcare and early years education through term-time for children aged 2 - 5 years. Also to provide before and after school provision for children aged 5 - 12 years and 7 weeks per annum holiday childcare for children aged 2 - 12 years. The Pre-School is situated in 2 dedicated rooms in Embsay with Eastby Village Institue with continuous access to a secure outdoor area.

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Classification

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

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£181,907	£168,754	-	-
2024-03-31	£136,527	£140,219	-	-
2023-03-31	£141,498	£131,677	-	-
2022-03-31	£134,331	£134,368	-	-
2021-03-31	£118,873	£116,675	-	-

Trustees

Name	Role	Appointed
Victoria Hindmarch	Chair	2025-10-01
Emma Sophie Fountain		2024-09-23
Gemma Holmes		2021-09-28
Kathryn Tebb		2024-09-23
Luke Hindmarch		2025-10-01
Nicola Bean		2021-09-28
Whitney Firth		2023-10-01

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EMBSAY WITH EASTBY PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036590

Accounts

Embsay-with-Eastby Pre-School Playgroup
Embsay Village Hall,
Main Street,
Embsay,
Skipton,
BD23 6RE
Telephone: 01756 791123
Email: embsaypreschool@btinternet.com
www.embsaypreschool.co.uk
Registered Charity No: 1036590

ANNUAL REPORT FOR THE CHARITY COMMISSION 2024-25

Embsay-with-Eastby Pre-School Playgroup was established in 1967 and operates from Embsay Village Hall within two designated rooms and an adjacent outdoor area.

The pre-school is managed by a voluntary management committee who are parents / carers of children attending the group. The committee is elected annually at the Annual General Meeting, which is held in September.

The pre-school playgroup is a member of the Early Years Alliance (previously Pre-school Learning Alliance) and abides by the Pre-School Learning Alliance Constitution, 2011. The aim of the pre-school is to give every child the best possible start in life, laying a secure foundation for future learning. By creating a partnership with parents, and other professional agencies, we support every child to fulfil their potential regardless of ethnicity, culture or religion, home language, family background, learning difficulties or disabilities, gender or ability. The pre-school playgroup is committed to constantly driving to improve the quality of our setting, both physical and emotional, to achieve our vision. The pre-school is regulated by Ofsted and was last inspected March 2022 when the setting was awarded an 'Outstanding' judgement for the second time in succession. In February 2017 we opened an Out of School Provision and Holiday Club which has been very successful and is well attended.

All staff are highly qualified and experienced in childcare. Two new managers took over the day to day running of the setting in September 2024. One has Early Years Teacher status and the other has a PGCE. The administrator has Early Years Professional Status (EYPS) and a BA (Hons) in Childhood Studies. The deputy manager has a Foundation Degree in Young Children's Learning & Development. Two members of staff have Level 3 early years qualifications, one has a level 2 diploma for the Early Years practitioner, and one of the Out of School Club leaders has HLTA status. The staff continue to attend regular training in all relevant areas to ensure skills are up-to-date. There are policies and procedures to cover all aspects of the pre-school and these are reviewed regularly by the staff team and the management committee.

Children can attend from the age of 2 years. The pre-school opens every week day term time, from 7.30am to 5.30pm with extended opening hours introduced to help with demand from working parents. Government funding for 3 and 4-year olds is available through the pre-school for up to 30 hours per week for 38 weeks of the year, from the term after which they are 3 years old. New Government funding for working parents from the age of 9 months was introduced from April 2024 which had a positive impact on both occupancy and income during 2024-25. The higher occupancy has resulted in us now looking to recruit more staff. Government funding alone does not cover the running costs of the

pre-school and therefore relies heavily on fundraising events, contributions and donations to help cover costs of resources and materials.

The pre-school has a before and after school club for children up to 11. The pre-school also has a holiday club to provide a service for parents outside of term time.

Staff absence has continued to be an issue since COVID but the staff team have worked well together to cover it.

We've held some good fundraising events this year including the Easter Egg Trail, Kilnsey Show, the Grand Raffle and the Great Embsay Bake-Off raising £4,431 after expenses. These were successful due to the generous donations from local businesses.

This year has resulted in a surplus of £13,163 due to increased occupancy following the introduction of the Government funding for working parents from the age of 9 months. General costs have increased significantly hence our preschool fees increased by 50p from April 2024.

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

C Holmes ..... Date 22/10/25

Chair of the Management Committee

Ofsted Outstanding Provider

REGISTERED CHARITY NUMBER: 1036590

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2025

for

Embsay with Eastby Pre-school Playgroup

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Embsay with Eastby Pre-school Playgroup

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Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

Charitable activities

Embsay-with-Eastby Pre-School Playgroup was established in 1967 and operates from Embsay Village Hall within two designated rooms and an adjacent outdoor area.

The pre-school is managed by a voluntary management committee who are parents/ carers of children attending the group. The committee is elected annually at the Annual General Meeting, which is held in September.

The pre-school playgroup is a member of the Early Years Alliance (previously Pre-school Learning Alliance) and abides by the Pre-School Learning Alliance Constitution, 2011. The aim of the pre-school is to give every child the best possible start in life, laying a secure foundation for future learning. By creating a partnership with parents, and other professional agencies, we support every child to fulfil their potential regardless of ethnicity, culture or religion, home language, family background, learning difficulties or disabilities, gender or ability. The pre-school playgroup is committed to constantly driving to improve the quality of our setting, both physical and emotional, to achieve our vision. The pre-school is regulated by Ofsted and was last inspected March 2022 when the setting was awarded an 'Outstanding' judgement for the second time in succession. In February 2017 we opened an Out of School Provision and Holiday Club which has been very successful and is well attended.

All staff are highly qualified and experienced in childcare. Two new managers took over the day to day running of the setting in September 2024. One has Early Years Teacher status and the other has a PGCE. The administrator has Early Years Professional Status (EYPS) and a BA (Hons) in Childhood Studies. The deputy manager has a Foundation Degree in Young Children's Learning & Development. Two members of staff have Level 3 early years qualifications, one has a level 2 diploma for the Early Years practitioner, and one of the Out of School Club leaders has HLTA status.

The staff continue to attend regular training in all relevant areas to ensure skills are up-to-date. There are policies and procedures to cover all aspects of the pre-school and these are reviewed regularly by the staff team and the management committee.

OBJECTIVES AND ACTIVITIES

Significant activities

Children can attend from the age of 2 years.

The pre-school opens every week day term time, from 7.30am to 5.30pm with extended opening hours introduced to help with demand from working parents. Government funding for 3 and 4-year olds is available through the pre-school for up to 30 hours per week for 38 weeks of the year, from the term after which they are 3 years old. New Government funding for working parents from the age of 9 months was introduced from April 2024 which had a positive impact on both occupancy and income during 2024-25. The higher occupancy has resulted in us now looking to recruit more staff. Government funding alone does not cover the running costs of the pre-school and therefore relies heavily on fundraising events, contributions and donations to help cover costs of resources and materials.

The pre-school has a before and after school club for children up to 11. The pre-school also has a holiday club to provide a service for parents outside of term time.

Occupancy was low during the Autumn term 2023 but numbers are increasing well and the launch of the new 2 year old working parent funding from the Government will help this further in 2024-25.

Staff absence has continued to be an issue since COVID to date (March 2025), but the staff team have worked well together to cover it.

We've held some good fundraising events this year including the Easter Egg Trail, Kilnsey Show, the Grand Raffle and the Great Embsay Bake-Off raising £4,431 after expenses. These were successful due to the generous donations from local businesses.

This year has resulted in a surplus of £13,163 due to increased occupancy following the introduction of the Government funding for working parents from the age of 9 months. General costs have increased significantly hence our preschool fees increased by 50p from April 2024.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on 'public benefit: running a charity.

FINANCIAL REVIEW

Reserves policy

It is a requirement of the Charity Commission and the policy of the charity to hold a financial reserve.

The reserves of the charity are set out on the balance sheet.

The level of reserve we have deemed necessary is 25% of annual expenses. At this level we believe that the pre school could maintain the services that it provides for a period of 3 months whilst alternative funding sources could be explored.

Results for the year

This year the pre-school has incurred a surplus of £13,163 (2024; Deficit of of £9,191)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees of the charity are parents of the children who are interested in running the pre-school. All trustees give of their time freely and share a passion and commitment needed to ensure the pre school remains a success.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider that senior management team comprises the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 5.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Induction and training of new trustees

An induction meeting is held with the Management Committee and the manager.

Areas covered at induction include the main obligations of a trustee, the operational framework for the Charity, resourcing and current financial position as set out in the published accounts, and future plans and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1036590

Principal address

Embsay Village Hall
Main Street
Embsay
Skipton
North Yorkshire
BD23 6RE

Trustees

M Li (resigned 23.9.24)
C Scott (resigned 23.9.24)
C Allen
N Bean
G Holmes
E Stead
H Best (resigned 23.9.24)
W Firth
R Spencer
S Fountain (appointed 23.9.24)
K Tebb (appointed 23.9.24)
E Firth (appointed 23.9.24)

Independent Examiner

Andrew Day
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

20/10/2025

Approved by order of the board of trustees on ..... and signed on its behalf by:

Gemma Holmes

.....

G Holmes - Trustee

Independent Examiner's Report to the Trustees of Embsay with Eastby Pre-school Playgroup

Independent examiner's report to the trustees of Embsay with Eastby Pre-school Playgroup
I report to the charity trustees on my examination of the accounts of Embsay with Eastby Pre-school Playgroup (the Trust) for the year ended 31 March 2025.

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.

Andrew Day

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: .....

Embsay with Eastby Pre-school Playgroup

Statement of Financial Activities
for the year ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		6,313	6,477
Charitable activities			
Fees		169,363	125,026
Other trading activities	2	5,633	4,549
Investment income	3	598	476
Total		181,907	136,528
EXPENDITURE ON			
Raising funds		3,224	3,634
Charitable activities			
Expenses		165,520	142,085
Total		168,744	145,719
NET INCOME/(EXPENDITURE)		13,163	(9,191)
RECONCILIATION OF FUNDS			
Total funds brought forward		54,981	64,172
TOTAL FUNDS CARRIED FORWARD		68,144	54,981

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	6	6,658	6,819
CURRENT ASSETS			
Debtors	7	1,028	166
Cash at bank and in hand		66,637	48,156
		67,665	48,322
CREDITORS			
Amounts falling due within one year	8	(6,179)	(160)
NET CURRENT ASSETS		61,486	48,162
TOTAL ASSETS LESS CURRENT LIABILITIES		68,144	54,981
NET ASSETS		68,144	54,981
FUNDS	9		
Unrestricted funds		68,144	54,981
TOTAL FUNDS		68,144	54,981

The financial statements were approved by the Board of Trustees and authorised for issue on .....20/10/2025..... and were signed on its behalf by:

Gemma Holmes

.....
G Holmes - Trustee

The notes form part of these financial statements

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	20% on reducing balance and 1% on cost
Fixtures and fittings	-	20% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets
At each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less that its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Where an impairment loss subsequently reserves, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

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. No restricted fund were received during the year.

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.

Government grants
Government grants are accounted for under the accrual model.

Grants received relating to revenue are recognised as income on a systematic basis over the periods in which the company recognises the related cost for which the grant is intended to compensate.

Grants received to give immediate financial support are recognised as income in the period in which they become receivable.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	5,633	4,549

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	598	476

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Pre school staff	10	9

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

The total employee benefits of the key management personnel of the charity were £20,023 (2024: £27,758)

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	1,469	30,230	1,309	33,008
Additions	-	1,275	146	1,421
At 31 March 2025	1,469	31,505	1,455	34,429
DEPRECIATION				
At 1 April 2024	1,368	24,296	525	26,189
Charge for year	20	1,299	263	1,582
At 31 March 2025	1,388	25,595	788	27,771
NET BOOK VALUE				
At 31 March 2025	81	5,910	667	6,658
At 31 March 2024	101	5,934	784	6,819

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	1,028	166

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	160
Taxation and social security	5,109	-
Other creditors	1,070	-
	6,179	160

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	54,981	13,163	68,144
TOTAL FUNDS	54,981	13,163	68,144

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	181,907	(168,744)	13,163
TOTAL FUNDS	181,907	(168,744)	13,163

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	64,172	(9,191)	54,981
TOTAL FUNDS	64,172	(9,191)	54,981

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	136,528	(145,719)	(9,191)
TOTAL FUNDS	136,528	(145,719)	(9,191)

continued...

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	64,172	3,972	68,144
TOTAL FUNDS	64,172	3,972	68,144

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	318,435	(314,463)	3,972
TOTAL FUNDS	318,435	(314,463)	3,972

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Embsay with Eastby Pre-school Playgroup

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

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,613	2,677
Grants	700	3,800
	6,313	6,477
Other trading activities		
Fundraising events	5,633	4,549
Investment income		
Deposit account interest	598	476
Charitable activities		
Fees	66,128	70,837
Milk Rebate	470	443
NYCC Early Years	102,765	53,746
	169,363	125,026
Total incoming resources	181,907	136,528
EXPENDITURE		
Raising donations and legacies		
Fund raising	1,202	995
Event and trip expenses	1,739	1,946
	2,941	2,941
Other trading activities		
Bad debts	283	693
Charitable activities		
Assistants Salaries	137,977	118,452
Social security	2,703	1,353
Pensions contributions	3,757	2,547
Rent	7,600	6,840
Insurance	734	701
Sundries	575	419
Refreshments	2,432	2,439
Event cleaning expenses	1,260	1,095
Playgroup requisites	1,390	1,821
Repairs	595	444
Computer consumables	1,562	1,454
Training courses costs	1,337	884
Improvements to property	20	25
Fixtures and fittings	1,299	1,483
Carried forward	163,241	139,957

Embsay with Eastby Pre-school Playgroup

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

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	163,241	139,957
Computer equipment	263	262
	163,504	140,219
Support costs		
Management		
Telephone	512	462
Post, Stationery & Advertising	158	39
	670	501
Governance costs		
Accountancy and legal fees	1,346	1,365
Total resources expended	168,744	145,719
Net income/(expenditure)	13,163	(9,191)

REGISTERED CHARITY NUMBER: 1036590

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2025

for

Embsay with Eastby Pre-school Playgroup

Walkers Accountants Limited
Aireside House
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Embsay with Eastby Pre-school Playgroup

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OBJECTIVES AND ACTIVITIES

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Charitable activities

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The pre-school is managed by a voluntary management committee who are parents/ carers of children attending the group. The committee is elected annually at the Annual General Meeting, which is held in September.

The pre-school playgroup is a member of the Early Years Alliance (previously Pre-school Learning Alliance) and abides by the Pre-School Learning Alliance Constitution, 2011. The aim of the pre-school is to give every child the best possible start in life, laying a secure foundation for future learning. By creating a partnership with parents, and other professional agencies, we support every child to fulfil their potential regardless of ethnicity, culture or religion, home language, family background, learning difficulties or disabilities, gender or ability. The pre-school playgroup is committed to constantly driving to improve the quality of our setting, both physical and emotional, to achieve our vision. The pre-school is regulated by Ofsted and was last inspected March 2022 when the setting was awarded an 'Outstanding' judgement for the second time in succession. In February 2017 we opened an Out of School Provision and Holiday Club which has been very successful and is well attended.

All staff are highly qualified and experienced in childcare. Two new managers took over the day to day running of the setting in September 2024. One has Early Years Teacher status and the other has a PGCE. The administrator has Early Years Professional Status (EYPS) and a BA (Hons) in Childhood Studies. The deputy manager has a Foundation Degree in Young Children's Learning & Development. Two members of staff have Level 3 early years qualifications, one has a level 2 diploma for the Early Years practitioner, and one of the Out of School Club leaders has HLTA status.

The staff continue to attend regular training in all relevant areas to ensure skills are up-to-date. There are policies and procedures to cover all aspects of the pre-school and these are reviewed regularly by the staff team and the management committee.

OBJECTIVES AND ACTIVITIES

Significant activities

Children can attend from the age of 2 years.

The pre-school opens every week day term time, from 7.30am to 5.30pm with extended opening hours introduced to help with demand from working parents. Government funding for 3 and 4-year olds is available through the pre-school for up to 30 hours per week for 38 weeks of the year, from the term after which they are 3 years old. New Government funding for working parents from the age of 9 months was introduced from April 2024 which had a positive impact on both occupancy and income during 2024-25. The higher occupancy has resulted in us now looking to recruit more staff. Government funding alone does not cover the running costs of the pre-school and therefore relies heavily on fundraising events, contributions and donations to help cover costs of resources and materials.

The pre-school has a before and after school club for children up to 11. The pre-school also has a holiday club to provide a service for parents outside of term time.

Occupancy was low during the Autumn term 2023 but numbers are increasing well and the launch of the new 2 year old working parent funding from the Government will help this further in 2024-25.

Staff absence has continued to be an issue since COVID to date (March 2025), but the staff team have worked well together to cover it.

We've held some good fundraising events this year including the Easter Egg Trail, Kilnsey Show, the Grand Raffle and the Great Embsay Bake-Off raising £4,431 after expenses. These were successful due to the generous donations from local businesses.

This year has resulted in a surplus of £13,163 due to increased occupancy following the introduction of the Government funding for working parents from the age of 9 months. General costs have increased significantly hence our preschool fees increased by 50p from April 2024.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on 'public benefit: running a charity.

FINANCIAL REVIEW

Reserves policy

It is a requirement of the Charity Commission and the policy of the charity to hold a financial reserve.

The reserves of the charity are set out on the balance sheet.

The level of reserve we have deemed necessary is 25% of annual expenses. At this level we believe that the pre school could maintain the services that it provides for a period of 3 months whilst alternative funding sources could be explored.

Results for the year

This year the pre-school has incurred a surplus of £13,163 (2024; Deficit of of £9,191)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees of the charity are parents of the children who are interested in running the pre-school. All trustees give of their time freely and share a passion and commitment needed to ensure the pre school remains a success.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider that senior management team comprises the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 5.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Induction and training of new trustees

An induction meeting is held with the Management Committee and the manager.

Areas covered at induction include the main obligations of a trustee, the operational framework for the Charity, resourcing and current financial position as set out in the published accounts, and future plans and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1036590

Principal address

Embsay Village Hall
Main Street
Embsay
Skipton
North Yorkshire
BD23 6RE

Trustees

M Li (resigned 23.9.24)
C Scott (resigned 23.9.24)
C Allen
N Bean
G Holmes
E Stead
H Best (resigned 23.9.24)
W Firth
R Spencer
S Fountain (appointed 23.9.24)
K Tebb (appointed 23.9.24)
E Firth (appointed 23.9.24)

Independent Examiner

Andrew Day
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

20/10/2025

Approved by order of the board of trustees on ..... and signed on its behalf by:

Gemma Holmes

.....

G Holmes - Trustee

Independent Examiner's Report to the Trustees of Embsay with Eastby Pre-school Playgroup

Independent examiner's report to the trustees of Embsay with Eastby Pre-school Playgroup
I report to the charity trustees on my examination of the accounts of Embsay with Eastby Pre-school Playgroup (the Trust) for the year ended 31 March 2025.

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.

Andrew Day

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: .....

Embsay with Eastby Pre-school Playgroup

Statement of Financial Activities
for the year ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		6,313	6,477
Charitable activities			
Fees		169,363	125,026
Other trading activities	2	5,633	4,549
Investment income	3	598	476
Total		181,907	136,528
EXPENDITURE ON			
Raising funds		3,224	3,634
Charitable activities			
Expenses		165,520	142,085
Total		168,744	145,719
NET INCOME/(EXPENDITURE)		13,163	(9,191)
RECONCILIATION OF FUNDS			
Total funds brought forward		54,981	64,172
TOTAL FUNDS CARRIED FORWARD		68,144	54,981

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	6	6,658	6,819
CURRENT ASSETS			
Debtors	7	1,028	166
Cash at bank and in hand		66,637	48,156
		67,665	48,322
CREDITORS			
Amounts falling due within one year	8	(6,179)	(160)
NET CURRENT ASSETS		61,486	48,162
TOTAL ASSETS LESS CURRENT LIABILITIES		68,144	54,981
NET ASSETS		68,144	54,981
FUNDS	9		
Unrestricted funds		68,144	54,981
TOTAL FUNDS		68,144	54,981

The financial statements were approved by the Board of Trustees and authorised for issue on .....20/10/2025..... and were signed on its behalf by:

Gemma Holmes

.....
G Holmes - Trustee

The notes form part of these financial statements

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	20% on reducing balance and 1% on cost
Fixtures and fittings	-	20% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets
At each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less that its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Where an impairment loss subsequently reserves, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

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. No restricted fund were received during the year.

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.

Government grants
Government grants are accounted for under the accrual model.

Grants received relating to revenue are recognised as income on a systematic basis over the periods in which the company recognises the related cost for which the grant is intended to compensate.

Grants received to give immediate financial support are recognised as income in the period in which they become receivable.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	5,633	4,549

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	598	476

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Pre school staff	10	9

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

The total employee benefits of the key management personnel of the charity were £20,023 (2024: £27,758)

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	1,469	30,230	1,309	33,008
Additions	-	1,275	146	1,421
At 31 March 2025	1,469	31,505	1,455	34,429
DEPRECIATION				
At 1 April 2024	1,368	24,296	525	26,189
Charge for year	20	1,299	263	1,582
At 31 March 2025	1,388	25,595	788	27,771
NET BOOK VALUE				
At 31 March 2025	81	5,910	667	6,658
At 31 March 2024	101	5,934	784	6,819

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	1,028	166

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	160
Taxation and social security	5,109	-
Other creditors	1,070	-
	6,179	160

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	54,981	13,163	68,144
TOTAL FUNDS	54,981	13,163	68,144

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	181,907	(168,744)	13,163
TOTAL FUNDS	181,907	(168,744)	13,163

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	64,172	(9,191)	54,981
TOTAL FUNDS	64,172	(9,191)	54,981

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	136,528	(145,719)	(9,191)
TOTAL FUNDS	136,528	(145,719)	(9,191)

continued...

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	64,172	3,972	68,144
TOTAL FUNDS	64,172	3,972	68,144

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	318,435	(314,463)	3,972
TOTAL FUNDS	318,435	(314,463)	3,972

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Embsay with Eastby Pre-school Playgroup

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

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,613	2,677
Grants	700	3,800
	6,313	6,477
Other trading activities		
Fundraising events	5,633	4,549
Investment income		
Deposit account interest	598	476
Charitable activities		
Fees	66,128	70,837
Milk Rebate	470	443
NYCC Early Years	102,765	53,746
	169,363	125,026
Total incoming resources	181,907	136,528
EXPENDITURE		
Raising donations and legacies		
Fund raising	1,202	995
Event and trip expenses	1,739	1,946
	2,941	2,941
Other trading activities		
Bad debts	283	693
Charitable activities		
Assistants Salaries	137,977	118,452
Social security	2,703	1,353
Pensions contributions	3,757	2,547
Rent	7,600	6,840
Insurance	734	701
Sundries	575	419
Refreshments	2,432	2,439
Event cleaning expenses	1,260	1,095
Playgroup requisites	1,390	1,821
Repairs	595	444
Computer consumables	1,562	1,454
Training courses costs	1,337	884
Improvements to property	20	25
Fixtures and fittings	1,299	1,483
Carried forward	163,241	139,957

Embsay with Eastby Pre-school Playgroup

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

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	163,241	139,957
Computer equipment	263	262
	163,504	140,219
Support costs		
Management		
Telephone	512	462
Post, Stationery & Advertising	158	39
	670	501
Governance costs		
Accountancy and legal fees	1,346	1,365
Total resources expended	168,744	145,719
Net income/(expenditure)	13,163	(9,191)

EMBSAY WITH EASTBY PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036590

Accounts

REGISTERED CHARITY NUMBER: 1036590

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2024

for

Embsay with Eastby Pre-school Playgroup

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Embsay with Eastby Pre-school Playgroup

Contents of the Financial Statements for the year ended 31 March 2024

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Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

Charitable activities

Embsay-with-Eastby Pre-School Playgroup was established in 1967 and operates from Embsay Village Hall within two designated rooms and an adjacent outdoor area.

The pre-school is managed by a voluntary management committee who are parents/ carers of children attending the group. The committee is elected annually at the Annual General Meeting, which is held in September.

The pre-school playgroup is a member of the Early Years Alliance (previously Pre-school Learning Alliance) and abides by the Pre-School Learning Alliance Constitution, 2011. The aim of the pre-school is to give every child the best possible start in life, laying a secure foundation for future learning. By creating a partnership with parents, and other professional agencies, we support every child to fulfil their potential regardless of ethnicity, culture or religion, home language, family background, learning difficulties or disabilities, gender or ability. The pre-school playgroup is committed to constantly driving to improve the quality of our setting, both physical and emotional, to achieve our vision. The pre-school is regulated by Ofsted and was last inspected March 2022 when the setting was awarded an 'Outstanding' judgement for the second time in succession. In February 2017 we opened an Out of School Provision and Holiday Club which has been very successful and is well attended.

All staff are highly qualified and experienced in childcare. The manager has Early Years Professional Status (EYPS) and a BA (Hons) in Childhood Studies. The deputy of out of school and holiday club has a PGCE. One deputy of preschool has a Foundation Degree in Young Children's Learning & Development and one has just completed the EYITT. Two members of staff have Level 3 early years qualifications, one has a level 2 diploma for the Early Years practitioner, one is due to start working towards a level 2 or 3 in September and one of the Out of School Club leaders has HLTA status.

The staff continue to attend regular training in all relevant areas to ensure skills are up-to-date. There are policies and procedures to cover all aspects of the pre-school and these are reviewed regularly by the staff team and the management committee.

OBJECTIVES AND ACTIVITIES

Significant activities

Children can attend from the age of 2 years.

The pre-school opens every week day term time, from 7.30am to 5.30pm with extended opening hours introduced to help with demand from working parents. Government funding for 3 and 4-year olds is available through the pre-school for up to 30 hours per week for 38 weeks of the year, from the term after which they are 3 years old. Government funding alone does not cover the running costs of the pre-school and therefore relies heavily on fundraising events, contributions and donations to help cover costs of resources and materials.

The pre-school has a before and after school club for children up to 11. The pre-school also has a holiday club to provide a service for parents outside of term time.

Occupancy was low during the Autumn term 2023 but numbers are increasing well and the launch of the new 2 year old working parent funding from the Government will help this further in 2024-25.

Staff absence has continued to be an issue since COVID until January 2024 but the staff team have worked well together to cover it.

We've held some good fundraising events this year including the Easter Egg Trail, Kilnsey Show, the Grand Raffle and the Great Embsay Bake-Off raising £3.5k after expenses. These were successful due to the generous donations from local businesses.

This year has resulted in a deficit of £9.2k due to low numbers and covering long term staff absences. General costs have also increased significantly hence our fees and contributions will be increased from April 2024.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on 'public benefit: running a charity.

FINANCIAL REVIEW

Reserves policy

It is a requirement of the Charity Commission and the policy of the charity to hold a financial reserve.

The reserves of the charity are set out on the balance sheet.

The level of reserve we have deemed necessary is 25% of annual expenses. At this level we believe that the pre school could maintain the services that it provides for a period of 3 months whilst alternative funding sources could be explored.

Results for the year

This year the pre-school has incurred a deficit of £9,191 (2023; Surplus of of £9,821)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees of the charity are parents of the children who are interested in running the pre - school. All trustees give of their time freely and share a passion and commitment needed to ensure the pre school remains a success.

Key management remuneration

The trustees consider that senior management team comprises the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 5.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

An induction meeting is held with the Management Committee and the manager.

Areas covered at induction include the main obligations of a trustee, the operational framework for the Charity, resourcing and current financial position as set out in the published accounts, and future plans and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1036590

Principal address

Embsay Village Hall
Main Street
Embsay
Skipton
North Yorkshire
BD23 6RE

Trustees

M Li
C Scott
C Allen
N Bean
G Holmes
E Stead
H Best
W Firth (appointed 1.9.23)

Independent Examiner

Andrew Day
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

24/09/2024

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....
C Allen - Trustee

Independent Examiner's Report to the Trustees of Embsay with Eastby Pre-school Playgroup

Independent examiner's report to the trustees of Embsay with Eastby Pre-school Playgroup
I report to the charity trustees on my examination of the accounts of Embsay with Eastby Pre-school Playgroup (the Trust) for the year ended 31 March 2024.

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.

Andrew Day

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: .....

Embsay with Eastby Pre-school Playgroup

Statement of Financial Activities
for the year ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		6,476	7,648
Charitable activities			
Fees		125,026	127,475
Other trading activities	2	4,549	6,328
Investment income	3	476	47
Total		136,527	141,498
EXPENDITURE ON			
Raising funds		3,633	2,268
Charitable activities			
Expenses		142,085	129,409
Total		145,718	131,677
NET INCOME/(EXPENDITURE)		(9,191)	9,821
RECONCILIATION OF FUNDS			
Total funds brought forward		64,172	54,351
TOTAL FUNDS CARRIED FORWARD		54,981	64,172

The notes form part of these financial statements

Embsay with Eastby Pre-school Playgroup

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	6	6,819	6,542
CURRENT ASSETS			
Debtors	7	166	2,314
Cash at bank and in hand		48,156	55,471
		48,322	57,785
CREDITORS			
Amounts falling due within one year	8	(160)	(155)
NET CURRENT ASSETS		48,162	57,630
TOTAL ASSETS LESS CURRENT LIABILITIES		54,981	64,172
NET ASSETS		54,981	64,172
FUNDS	9		
Unrestricted funds		54,981	64,172
TOTAL FUNDS		54,981	64,172

The financial statements were approved by the Board of Trustees and authorised for issue on ···24/09/2024····· and were signed on its behalf by:



.....
C Allen - Trustee

The notes form part of these financial statements

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	20% on reducing balance and 1% on cost
Fixtures and fittings	-	20% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets
At each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less that its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Where an impairment loss subsequently reserves, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

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. No restricted fund were received during the year.

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.

Government grants
Government grants are accounted for under the accrual model.

Grants received relating to revenue are recognised as income on a systematic basis over the periods in which the company recognises the related cost for which the grant is intended to compensate.

Grants received to give immediate financial support are recognised as income in the period in which they become receivable.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	4,549	6,328

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	476	47

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Pre school staff	9	10

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

The total employee benefits of the key management personnel of the charity were £27,758 (2023: £24,033)

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	1,469	28,834	659	30,962
Additions	-	1,396	650	2,046
At 31 March 2024	1,469	30,230	1,309	33,008
DEPRECIATION				
At 1 April 2023	1,343	22,813	264	24,420
Charge for year	25	1,483	261	1,769
At 31 March 2024	1,368	24,296	525	26,189
NET BOOK VALUE				
At 31 March 2024	101	5,934	784	6,819
At 31 March 2023	126	6,021	395	6,542

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	166	2,314

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	160	-
Other creditors	-	155
	160	155

9. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	64,172	(9,191)	54,981
TOTAL FUNDS	64,172	(9,191)	54,981

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	136,527	(145,718)	(9,191)
TOTAL FUNDS	136,527	(145,718)	(9,191)

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	54,351	9,821	64,172
TOTAL FUNDS	54,351	9,821	64,172

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	141,498	(131,677)	9,821
TOTAL FUNDS	141,498	(131,677)	9,821

continued...

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	54,351	630	54,981
TOTAL FUNDS	54,351	630	54,981

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	278,025	(277,395)	630
TOTAL FUNDS	278,025	(277,395)	630

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Embsay with Eastby Pre-school Playgroup

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

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,676	2,703
Grants	3,800	4,945
	6,476	7,648
Other trading activities		
Fundraising events	4,549	6,328
Investment income		
Deposit account interest	476	47
Charitable activities		
Fees	70,837	60,886
Milk Rebate	443	178
NYCC Early Years	53,746	66,411
	125,026	127,475
Total incoming resources	136,527	141,498
EXPENDITURE		
Raising donations and legacies		
Fund raising	2,940	2,268
Other trading activities		
Bad debts	693	-
Charitable activities		
Assistants Salaries	118,452	105,159
Social security	1,353	808
Pensions contributions	2,547	1,447
Rent	6,840	5,706
Insurance	701	681
Sundries	419	808
Refreshments	2,439	2,696
Event and Trip expenses	1,095	912
Playgroup requisites	1,821	1,690
Repairs and cleaning	444	3,973
Computer consumables	1,454	1,247
Training courses costs	884	590
Improvements to property	25	32
Fixtures and fittings	1,483	1,505
Computer equipment	262	132
	140,219	127,386

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

	31.3.24 £	31.3.23 £
Support costs		
Management		
Telephone	462	443
Post, Stationery & Advertising	39	164
	501	607
Governance costs		
Accountancy and legal fees	1,365	1,416
Total resources expended	145,718	131,677
Net (expenditure)/income	(9,191)	9,821

EMBSAY WITH EASTBY PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036590

Accounts

REGISTERED CHARITY NUMBER: 1036590

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

Embsay with Eastby Pre-school Playgroup

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

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Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

Charitable activities

Embsay-with-Eastby Pre-School Playgroup was established in 1967 and operates from Embsay Village Hall within two designated rooms and an adjacent outdoor area.

The pre-school is managed by a voluntary management committee who are parents/ carers of children attending the group. The committee is elected annually at the Annual General Meeting, which is held in September.

The pre-school playgroup is a member of the Early Years Alliance (previously Pre-school Learning Alliance) and abides by the Pre-School Learning Alliance Constitution, 2011. The aim of the pre-school is to give every child the best possible start in life, laying a secure foundation for future learning. By creating a partnership with parents, and other professional agencies, we support every child to fulfil their potential regardless of ethnicity, culture or religion, home language, family background, learning difficulties or disabilities, gender or ability. The pre-school playgroup is committed to constantly driving to improve the quality of our setting, both physical and emotional, to achieve our vision. The pre-school is regulated by Ofsted and was last inspected this March 2022 when the setting was awarded an 'Outstanding' judgement. In February 2017 we opened an Out of School Provision and Holiday Club which has been very successful and is well attended.

All staff are highly qualified and experienced in childcare. The manager has Early Years Professional Status (EYPS) and a BA (Hons) in Childhood Studies, one member of staff has a PGCE, one has a Foundation Degree in Young Children's Learning & Development, two have a level 3 diploma for the Early Years Workforce, one member has recently completed a level 2 diploma for the Early Years practitioner and one of the Out of School Club leaders has HLTA status.

The staff continue to attend regular training in all relevant areas to ensure skills are up-to-date. There are policies and procedures to cover all aspects of the pre-school and these are reviewed annually by the staff team and the management

Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Significant activities

Children can attend from the age of 2 years.

The pre-school opens every week day term time, from 7.30am to 5.30pm with extended opening hours introduced to help with demand from working parents. Government funding for 3 and 4-year old is available through the pre-school for up to 30 hours per week for 38 weeks of the year, from the term after which they are 3 years old.

There is also government funding available for 2-year old whose family meet the eligibility criteria/Government funding alone does not generally cover the running costs of the pre-school and therefore relies heavily on fundraising events to help cover costs of resources and materials.

The pre-school has a before and after school club for children up to 11.The pre-school also has a holiday club to provide a service for parents outside of term time.

The preschool has started to recover from the COVID-19 Pandemic but we continue to be vigilant to try keep the spread of any infections and diseases to a minimum with rigorous cleaning and careful management. We now employ the village hall cleaner to help us make sure we keep the setting clean.

Fundraising events were back to normal with the easter egg trial (2022 and 2023) in this financial year, Kilney show, The grand raffle and the great embsay bake-off raising £6,000. These were successful due to the generous donations from local businesses.

This year has resulted in a surplus of £8,906. This was due to a member of staff being on long term sick and a member of staff left in the summer term but we did not replace her until September 2022. Some of the sessions were covered by staff but the manager covered most thereby reducing staffing costs. Also, we moved out of the school club back into the pre-school room thereby reducing the hall rent significantly.

Our objective is to continue providing a high quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self evaluation.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on 'public benefit: running a charity.

FINANCIAL REVIEW

Reserves policy

It is a requirement of the Charity Commission and the policy of the charity to hold a financial reserve.

The reserves of the charity are set out on the balance sheet.

The level of reserve we have deemed necessary is 25% of annual expenses. At this level we believe that the pre school could maintain the services that it provides for a period of 3 months whilst alternative funding sources could be explored.

Results for the year

This year the pre-school has incurred a Surplus of £8,906 (2022; Defict of £37)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees of the charity are parents of the children who are nterested in running the pre - school. All trustees give of their time freely and share a passion and commitment needed to ensure the pre school remains a success.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider that senior management team comprises the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 5.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Induction and training of new trustees

An induction meeting is held with the Management Committee and the manager.

Areas covered at induction include the main obligations of a trustee, the operational framework for the Charity, resourcing and current financial position as set out in the published accounts, and future plans and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1036590

Principal address

Embsay Village Hall
Main Street
Embsay
Skipton
North Yorkshire
BD23 6RE

Trustees

M Li
C Scott
C Allen
N Bean
G Holmes
E Stead
H Best (appointed 1.4.22)

Independent Examiner

Andrew Day
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Approved by order of the board of trustees on ..... 2/10/23 ..... and signed on its behalf by:

.....

C Scott - Trustee

Independent Examiner's Report to the Trustees of Embsay with Eastby Pre-school Playgroup

Independent examiner's report to the trustees of Embsay with Eastby Pre-school Playgroup
I report to the charity trustees on my examination of the accounts of Embsay with Eastby Pre-school Playgroup (the Trust) for the year ended 31 March 2023.

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.



Andrew Day

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: 9 October 2023

Embsay with Eastby Pre-school Playgroup

Statement of Financial Activities
for the year ended 31 March 2023

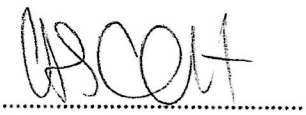
	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		7,648	4,785
Charitable activities			
Fees		127,475	124,270
Other trading activities	2	6,328	5,275
Investment income	3	47	1
Total		141,498	134,331
EXPENDITURE ON			
Raising funds		2,268	447
Charitable activities			
Expenses		129,409	133,921
Total		131,677	134,368
NET INCOME/(EXPENDITURE)		9,821	(37)
RECONCILIATION OF FUNDS			
Total funds brought forward		54,351	54,388
TOTAL FUNDS CARRIED FORWARD		64,172	54,351

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	7	6,542	7,881
CURRENT ASSETS			
Debtors	8	2,314	4,372
Cash at bank and in hand		55,471	42,748
		57,785	47,120
CREDITORS			
Amounts falling due within one year	9	(155)	(650)
NET CURRENT ASSETS		57,630	46,470
TOTAL ASSETS LESS CURRENT LIABILITIES		64,172	54,351
NET ASSETS		64,172	54,351
FUNDS	10		
Unrestricted funds		64,172	54,351
TOTAL FUNDS		64,172	54,351

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



.....
C Scott - Trustee

The notes form part of these financial statements

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance and 1% on cost
Fixtures and fittings	- 20% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets
At each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less that its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Where an impairment loss subsequently reserves, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

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. No restricted fund were received during the year.

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.

Government grants
Government grants are accounted for under the accrual model.

Grants received relating to revenue are recognised as income on a systematic basis over the periods in which the company recognises the related cost for which the grant is intended to compensate.

Grants received to give immediate financial support are recognised as income in the period in which they become receivable.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	6,328	5,275

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	47	1

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

continued...

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Pre school staff	10	9

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

The total employee benefits of the key management personnel of the charity were £24,033 (2022: £23,669)

6. GOVERNMENT GRANTS

7. TANGIBLE FIXED ASSETS

	Improvements to property	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1 April 2022	1,469	28,503	659	30,631
Additions	-	331	-	331
At 31 March 2023	1,469	28,834	659	30,962
DEPRECIATION				
At 1 April 2022	1,311	21,307	132	22,750
Charge for year	32	1,506	132	1,670
At 31 March 2023	1,343	22,813	264	24,420
NET BOOK VALUE				
At 31 March 2023	126	6,021	395	6,542
At 31 March 2022	158	7,196	527	7,881

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	2,314	4,187
Other debtors	-	185
	2,314	4,372

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	155	650

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	54,351	9,821	64,172
TOTAL FUNDS	54,351	9,821	64,172

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	141,498	(131,677)	9,821
TOTAL FUNDS	141,498	(131,677)	9,821

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	54,388	(37)	54,351
TOTAL FUNDS	54,388	(37)	54,351

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	134,331	(134,368)	(37)
TOTAL FUNDS	134,331	(134,368)	(37)

continued...

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	54,388	9,784	64,172
TOTAL FUNDS	54,388	9,784	64,172

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	275,829	(266,045)	9,784
TOTAL FUNDS	275,829	(266,045)	9,784

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Embsay with Eastby Pre-school Playgroup

Detailed Statement of Financial Activities for the year ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,703	2,785
Grants	4,945	2,000
	7,648	4,785
Other trading activities		
Fundraising events	6,328	5,275
Investment income		
Deposit account interest	47	1
Charitable activities		
Fees	60,886	68,076
Milk Rebate	178	322
NYCC Early Years	66,411	55,872
	127,475	124,270
Total incoming resources	141,498	134,331
EXPENDITURE		
Raising donations and legacies		
Fund raising	2,268	447
Charitable activities		
Assistants Salaries	105,159	108,986
Social security	808	1,627
Pensions contributions	1,447	1,650
Rent	5,706	6,044
Insurance	681	667
Sundries	808	858
Refreshments	2,696	2,186
Event and Trip expenses	912	300
Playgroup requisites	1,690	1,603
Repairs and cleaning	3,973	2,203
Computer consumables	1,247	1,777
Training courses costs	590	2,045
Improvements to property	32	39
Fixtures and fittings	1,505	1,799
Computer equipment	132	132
	127,386	131,916
Support costs		
Management		
Telephone	443	490
Carried forward	443	490

Embsay with Eastby Pre-school Playgroup

Detailed Statement of Financial Activities for the year ended 31 March 2023

	31.3.23 £	31.3.22 £
Management		
Brought forward	443	490
Post, Stationery & Advertising	164	208
	607	698
Governance costs		
Accountancy and legal fees	1,416	1,307
Total resources expended	131,677	134,368
Net income/(expenditure)	9,821	(37)

EMBSAY WITH EASTBY PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036590

Accounts

REGISTERED CHARITY NUMBER: 1036590

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2022 for Embsay with Eastby Pre-school Playgroup

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Embsay with Eastby Pre-school Playgroup

Contents of the Financial Statements for the year ended 31 March 2022

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Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

Charitable activities

Embsay-with-Eastby Pre-School Playgroup was established in 1967 and operates from Embsay Village Hall within two designated rooms and an adjacent outdoor area.

The pre-school is managed by a voluntary management committee who are parents/ carers of children attending the group. The committee is elected annually at the Annual General Meeting, which is held in September.

The pre-school playgroup is a member of the Early Years Alliance (previously Pre-school Learning Alliance) and abides by the Pre-School Learning Alliance Constitution, 2011. The aim of the pre-school is to give every child the best possible start in life, laying a secure foundation for future learning. By creating a partnership with parents, and other professional agencies, we support every child to fulfil their potential regardless of ethnicity, culture or religion, home language, family background, learning difficulties or disabilities, gender or ability. The pre-school playgroup is committed to constantly driving to improve the quality of our setting, both physical and emotional, to achieve our vision. The pre-school is regulated by Ofsted and was last inspected this March 2022 when the setting was awarded an 'Outstanding' judgement. In February 2017 we opened an Out of School Provision and Holiday Club which has been very successful and is well attended.

All staff are highly qualified and experienced in childcare. The manager has Early Years Professional Status (EYPS) and a BA (Hons) in Childhood Studies, one member of staff has a PGCE, one has a Foundation Degree in Young Children's Learning & Development, two have a level 3 diploma for the Early Years Workforce, one member has recently completed a level 2 diploma for the Early Years practitioner and one of the Out of School Club leaders has HLTA status.

The staff continue to attend regular training in all relevant areas to ensure skills are up-to-date. There are policies and procedures to cover all aspects of the pre-school and these are reviewed annually by the staff team and the management

Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Significant activities

Children can attend from the age of 2 years.

The pre-school opens every week day term time, from 7.30am to 5.30pm with extended opening hours introduced to help with demand from working parents. Government funding for 3 and 4-year olds is available through the pre-school for up to 30 hours per week for 38 weeks of the year, from the term after which they are 3 years old.

There is also government funding available for 2-year olds whose family meet the eligibility criteria/Government funding alone does not generally cover the running costs of the pre-school and therefore relies heavily on fundraising events to help cover costs of resources and materials.

The pre-school has a before and after school club for children up to 11.The pre-school also has a holiday club to provide a service for parents outside of term time.

The COVID-19 pandemic has continued to have a negative impact on the Pre-school in 2021-22. Rigorous cleaning and careful management has ensured that we have been able to remain open throughout the year but it has been difficult at times due to staff absence. The dedicated staff team have worked hard to make sure the setting remained open and the premises and resources were cleaned daily.

Some fundraising events were re-introduced in 2021/22 with 2 raffles, one in the Summer and one as usual in November raising over £3k. These were successful due to the generous donations from local businesses.

We were able to make necessary improvements to the pre-school playgroup thanks to grants from Craven Trust towards an artificial grassed area under the climbing frame and a new, secure gate in the playground thanks to a donation from Tesco Bags of Help.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on 'public benefit: running a charity.

FINANCIAL REVIEW

Reserves policy

It is a requirement of the Charity Commission and the policy of the charity to hold a financial reserve.

The reserves of the charity are set out on the balance sheet.

The level of reserve we have deemed necessary is 25% of annual expenses. At this level we believe that the pre school could maintain the services that it provides for a period of 3 months whilst alternative funding sources could be explored.

Results for the year

This year the pre-school has incurred a deficit of £37 (2021; surplus of £2,198)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees of the charity are parents of the children who are nterested in running the pre - school. All trustees give of their time freely and share a passion and commitment needed to ensure the pre school remains a success.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider that senior management team comprises the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 5.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Induction and training of new trustees

An induction meeting is held with the Management Committee and the manager.

Areas covered at induction include the main obligations of a trustee, the operational framework for the Charity, resourcing and current financial position as set out in the published accounts, and future plans and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1036590

Principal address
Embsay Village Hall
Main Street
Embsay
Skipton
North Yorkshire
BD23 6RE

Trustees
M Li
C Kelsey
J Barron
C Scott
C Allen
N Bean (appointed 1.4.21)
B Bowe (appointed 1.4.21)
G Holmes (appointed 1.4.21)
E Stead (appointed 1.4.21)

Independent Examiner
Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2022

Approved by order of the board of trustees on 05/12/2022 and signed on its behalf by:



C Scott - Trustee

Independent Examiner's Report to the Trustees of Embsay with Eastby Pre-school Playgroup

Independent examiner's report to the trustees of Embsay with Eastby Pre-school Playgroup
I report to the charity trustees on my examination of the accounts of Embsay with Eastby Pre-school Playgroup (the Trust) for the year ended 31 March 2022.

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.



Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: 21 Decembo 2022

Embsay with Eastby Pre-school Playgroup

Statement of Financial Activities for the year ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,785	14,045
Charitable activities			
Fees		124,270	104,479
Other trading activities	2	5,275	268
Investment income	3	1	81
Total		134,331	118,873
EXPENDITURE ON			
Raising funds		447	143
Charitable activities			
Expenses		133,921	116,532
Total		134,368	116,675
NET INCOME/(EXPENDITURE)		(37)	2,198
RECONCILIATION OF FUNDS			
Total funds brought forward		54,388	52,190
TOTAL FUNDS CARRIED FORWARD		54,351	54,388

The notes form part of these financial statements

Embsay with Eastby Pre-school Playgroup

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	7	7,881	4,364
CURRENT ASSETS			
Debtors	8	4,372	2,354
Cash at bank and in hand		42,748	51,546
		47,120	53,900
CREDITORS			
Amounts falling due within one year	9	(650)	(3,876)
NET CURRENT ASSETS		46,470	50,024
TOTAL ASSETS LESS CURRENT LIABILITIES		54,351	54,388
NET ASSETS		54,351	54,388
FUNDS			
Unrestricted funds	10	54,351	54,388
TOTAL FUNDS		54,351	54,388

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

C Scott - Trustee

The notes form part of these financial statements

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance and 1% on cost
Fixtures and fittings	- 20% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets

At each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less that its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Where an impairment loss subsequently reserves, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

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. No restricted fund were received during the year.

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.

Government grants
Government grants are accounted for under the accrual model.

Grants received relating to revenue are recognised as income on a systematic basis over the periods in which the company recognises the related cost for which the grant is intended to compensate.

Grants received to give immediate financial support are recognised as income in the period in which they become receivable.

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	5,275	268

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	1	81

continued...

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Pre school staff	9	8

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

The total employee benefits of the key management personnel of the charity were £23,669 (2021: £21,848)

6. GOVERNMENT GRANTS

During the year the company received the following government grants in relation to Covid 19

	£	£	31.3.2022	31.3.2021
Coronavirus Job Retention Scheme			-	19,566

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	1,469	23,675	-	25,144
Additions	-	4,828	659	5,487
At 31 March 2022	1,469	28,503	659	30,631
DEPRECIATION				
At 1 April 2021	1,272	19,508	-	20,780
Charge for year	39	1,799	132	1,970
At 31 March 2022	1,311	21,307	132	22,750
NET BOOK VALUE				
At 31 March 2022	158	7,196	527	7,881
At 31 March 2021	197	4,167	-	4,364

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	4,187	687
Other debtors	185	-
Prepayments and accrued income	-	1,667
	4,372	2,354

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Taxation and social security	-	2,449
Other creditors	650	1,427
	650	3,876

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	54,388	(37)	54,351
TOTAL FUNDS	54,388	(37)	54,351

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	134,331	(134,368)	(37)
TOTAL FUNDS	134,331	(134,368)	(37)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	52,190	2,198	54,388
TOTAL FUNDS	52,190	2,198	54,388

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,873	(116,675)	2,198
TOTAL FUNDS	118,873	(116,675)	2,198

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	52,190	2,161	54,351
TOTAL FUNDS	52,190	2,161	54,351

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	253,204	(251,043)	2,161
TOTAL FUNDS	253,204	(251,043)	2,161

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Embsay with Eastby Pre-school Playgroup

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

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,785	6,958
Grants	2,000	7,087
	4,785	14,045
Other trading activities		
Fundraising events	5,275	268
Investment income		
Deposit account interest	1	81
Charitable activities		
Fees	68,076	26,904
Milk Rebate	322	154
NYCC Early Years	55,872	57,855
Government Grants	-	19,566
Total incoming resources	124,270	104,479
	134,331	118,873
EXPENDITURE		
Raising donations and legacies		
Fund raising	447	143
Charitable activities		
Assistants Salaries	108,986	96,613
Social security	1,627	828
Pensions contributions	1,650	1,439
Rent	6,044	3,508
Insurance	667	666
Sundries	858	832
Refreshments	2,186	972
Event and Trip expenses	300	317
Playgroup requisites	1,603	2,980
Repairs and cleaning	2,203	4,855
Computer consumables	1,777	254
Training courses costs	2,045	279
Improvements to property	39	49
Fixtures and fittings	1,799	1,042
Carried forward	131,784	114,634

Embsay with Eastby Pre-school Playgroup

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

	31.3.22 £	31.3.21 £
Charitable activities		
Brought forward	131,784	114,634
Computer equipment	132	-
	131,916	114,634
Support costs		
Management		
Telephone	490	475
Post, Stationery & Advertising	208	895
	698	1,370
Governance costs		
Accountancy and legal fees	1,307	528
Total resources expended	134,368	116,675
Net (expenditure)/income	(37)	2,198

EMBSAY WITH EASTBY PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036590

Accounts

REGISTERED CHARITY NUMBER: 1036590

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2021 for Embsay with Eastby Pre-school Playgroup

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Embsay with Eastby Pre-school Playgroup

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for the year ended 31 March 2021

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Embsay with Eastby Pre-school 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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1036590

Principal address
Embsay Village Hall
Main Street
Embsay
Skipton
North Yorkshire
BD23 6RE

Trustees

B Broughton	- resigned 19.1.21
M Li	
C Kelsey	
S Ridsdale	
S Anderson	
J Barron	
C Scott	
S Snow	
H Kavanagh	- resigned 12.10.20
C Allen	- appointed 12.10.20

Independent examiner
Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Recruitment and appointment of new trustees
The trustees of the charity are parents of the children who are nterested in running the pre - school. All trustees give of their time freely and share a passion and commitment needed to ensure the pre school remains a success.

Induction and training of new trustees
An induction meeting is held with the Management Committee and the manager.

Areas covered at induction include the main obligations of a trustee, the operational framework for the Charity, resourcing and current financial position as set out in the published accounts, and future plans and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider that senior management team comprises the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 5.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Children can attend from the age of 2 years.

The pre-school opens every week day term time, from 7.30am to 5.30pm with extended opening hours introduced to help with demand from working parents.

Government funding for 3 and 4-year olds is available through the pre-school for up to 30 hours per week for 38 weeks of the year, from the term after which they are 3 years old.

There is also government funding available for 2-year olds whose family meet the eligibility criteria.

Government funding alone does not generally cover the running costs of the pre-school.

The pre-school has a before and after school club for children up to 11 in order to help with the running costs.

The pre-school has also an Explorers holiday club to provide a service for parents outside of term time.

The setting also relies heavily upon fundraising.

The COVID-19 pandemic had a massive impact on the Pre-school in 2020-21. All staff expect the manager and one other member of staff were placed on furlough from March to September, firstly on 100% pay March to May and then 80% as the end of the pandemic looked uncertain. The manager and other member of staff were paid using the Government funding money which we continued to receive. We were able to re-open on 8th June 2020 for 14 children with 3 members of staff, with a fourth joining for a couple of weeks. It was used mainly by children of key workers and vulnerable children. The out of school club remained closed until September.

We re-opened in September as normal with a full staff team and had a very successful term. We remained open during the lockdown in January but due to reduced numbers ran a rota for the staff of two weeks on and two weeks off except for the manager and one other member of staff. The Government continued to pay funding and this was used to continue paying the staff 100% avoiding having to be furloughed again. Only one member of the pre-school staff and the out of school team needed to be put on furlough for the Spring term. By Easter all children and all staff returned.

We were able to use the village hall for the out of school club at a significantly reduced rate and they gave us some rent back for the April and most of May 2020 when we were closed. We also received grants from Yorkshire Dales Millennium and £4k discretionary grant from North Yorkshire County Council towards increased costs due to the pandemic.

We also received grants towards refurbishment of the kitchen area in the pre-school which was completed in May 2020 from Skipton Rotary and lots of fundraising events in 2019-20. We also received a grant from Embsay Parish Council towards a new grass surface in the playground which needed to be replaced as it had become slippery and unsafe.

We were disappointed to not be able to hold our usual events and trips in 2020-21 but felt this was necessary to keep everyone safe.

Fundraising for 2021 was cancelled but have plans to make up for the usual £5k loss next year.

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES
Public benefit
In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on 'public benefit: running a charity.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
Embsay-with-Eastby Pre-School Playgroup was established in 1967 and operates from Embsay Village Hall within two designated rooms and an adjacent outdoor area.

The pre-school is managed by a voluntary management committee who are parents / carers of children attending the group. The committee is elected annually at the Annual General Meeting, which is held in September.

The pre-school playgroup is a member of the Early Years Alliance (previously Pre-school Learning Alliance) and abides by the Pre-School Learning Alliance Constitution, 2011. The aim of the pre-school is to give every child the best possible start in life, laying a secure foundation for future learning. By creating a partnership with parents, and other professional agencies, we support every child to fulfil their potential regardless of ethnicity, culture or religion, home language, family background, learning difficulties or disabilities, gender or ability. The pre-school playgroup is committed to constantly driving to improve the quality of our setting, both physical and emotional, to achieve our vision. The pre-school is regulated by Ofsted and was last inspected in March 2015 when the Setting was awarded an 'Outstanding' judgement. In February 2017 we opened an Out of School Provision which has been very successful and is well attended.

All staff are highly qualified and experienced in childcare. Three staff have a BA (Hons), one has a foundation degree, two have a level 3and one member of staff is working towards level 2, all relevant to early years.We also had a member of staff working in the Out of School club with HLTS status. The Manager also has Early Years Professional Status.

The staff continue to attend regular training in all relevant areas to ensure skills are up-to-date. There are policies and procedures to cover all aspects of the pre-school and these are reviewed annually by the staff team and the management committee.

FINANCIAL REVIEW
Reserves policy
It is a requirement of the Charity Commission and the policy of the charity to hold a financial reserve.

The reserves of the charity are set out on the balance sheet.

The level of reserve we have deemed necessary is 25% of annual expenses. At this level we believe that the pre school could maintain the services that it provides for a period of 3 months whilst alternative funding sources could be explored.

Results for the year
This year the pre-school has incurred a surplus of £2,498.(2020; Deficit of £566)

Approved by order of the board of trustees on ..1/12/21..... and signed on its behalf by:

CScott
.....
C Scott - Trustee

Independent Examiner's Report to the Trustees of Embsay with Eastby Pre-school Playgroup

I report on the accounts for the year ended 31 March 2021, which are set out on pages six to fourteen.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: 9 December 2021

Embsay with Eastby Pre-school Playgroup

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		14,045	3,478
Activities for generating funds	2	268	6,828
Investment income	3	81	123
Incoming resources from charitable activities			
Fees		104,479	120,232
Total incoming resources		118,873	130,661
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		143	1,290
Charitable activities			
Expenses		116,532	129,937
Total resources expended		116,675	131,227
NET INCOMING/(OUTGOING) RESOURCES		2,198	(566)
RECONCILIATION OF FUNDS			
Total funds brought forward		52,190	52,756
TOTAL FUNDS CARRIED FORWARD		54,388	52,190

The notes form part of these financial statements

Embsay with Eastby Pre-school Playgroup

Balance Sheet
At 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	7	4,364	5,454
CURRENT ASSETS			
Debtors	8	2,354	4,520
Cash at bank and in hand		51,546	45,222
		53,900	49,742
CREDITORS			
Amounts falling due within one year	9	(3,876)	(3,006)
NET CURRENT ASSETS		50,024	46,736
TOTAL ASSETS LESS CURRENT LIABILITIES		54,388	52,190
NET ASSETS		54,388	52,190
FUNDS	10		
Unrestricted funds		54,388	52,190
TOTAL FUNDS		54,388	52,190

The financial statements were approved by the Board of Trustees on 01/12/21 and were signed on its behalf by:

C Scott -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
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.

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance and 1% on cost
Fixtures and fittings	- 20% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets
At each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less that its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reserves, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

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. No restricted fund were received during the year.

REGISTERED CHARITY NUMBER: 1036590

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2021 for Embsay with Eastby Pre-school Playgroup

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Embsay with Eastby Pre-school Playgroup

Contents of the Financial Statements
for the year ended 31 March 2021

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Embsay with Eastby Pre-school 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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1036590

Principal address
Embsay Village Hall
Main Street
Embsay
Skipton
North Yorkshire
BD23 6RE

Trustees

B Broughton	- resigned 19.1.21
M Li	
C Kelsey	
S Ridsdale	
S Anderson	
J Barron	
C Scott	
S Snow	
H Kavanagh	- resigned 12.10.20
C Allen	- appointed 12.10.20

Independent examiner
Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Recruitment and appointment of new trustees
The trustees of the charity are parents of the children who are nterested in running the pre - school. All trustees give of their time freely and share a passion and commitment needed to ensure the pre school remains a success.

Induction and training of new trustees
An induction meeting is held with the Management Committee and the manager.

Areas covered at induction include the main obligations of a trustee, the operational framework for the Charity, resourcing and current financial position as set out in the published accounts, and future plans and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider that senior management team comprises the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 5.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Children can attend from the age of 2 years.

The pre-school opens every week day term time, from 7.30am to 5.30pm with extended opening hours introduced to help with demand from working parents.

Government funding for 3 and 4-year olds is available through the pre-school for up to 30 hours per week for 38 weeks of the year, from the term after which they are 3 years old.

There is also government funding available for 2-year olds whose family meet the eligibility criteria.

Government funding alone does not generally cover the running costs of the pre-school.

The pre-school has a before and after school club for children up to 11 in order to help with the running costs.

The pre-school has also an Explorers holiday club to provide a service for parents outside of term time.

The setting also relies heavily upon fundraising.

The COVID-19 pandemic had a massive impact on the Pre-school in 2020-21. All staff expect the manager and one other member of staff were placed on furlough from March to September, firstly on 100% pay March to May and then 80% as the end of the pandemic looked uncertain. The manager and other member of staff were paid using the Government funding money which we continued to receive. We were able to re-open on 8th June 2020 for 14 children with 3 members of staff, with a fourth joining for a couple of weeks. It was used mainly by children of key workers and vulnerable children. The out of school club remained closed until September.

We re-opened in September as normal with a full staff team and had a very successful term. We remained open during the lockdown in January but due to reduced numbers ran a rota for the staff of two weeks on and two weeks off except for the manager and one other member of staff. The Government continued to pay funding and this was used to continue paying the staff 100% avoiding having to be furloughed again. Only one member of the pre-school staff and the out of school team needed to be put on furlough for the Spring term. By Easter all children and all staff returned.

We were able to use the village hall for the out of school club at a significantly reduced rate and they gave us some rent back for the April and most of May 2020 when we were closed. We also received grants from Yorkshire Dales Millennium and £4k discretionary grant from North Yorkshire County Council towards increased costs due to the pandemic.

We also received grants towards refurbishment of the kitchen area in the pre-school which was completed in May 2020 from Skipton Rotary and lots of fundraising events in 2019-20. We also received a grant from Embsay Parish Council towards a new grass surface in the playground which needed to be replaced as it had become slippery and unsafe.

We were disappointed to not be able to hold our usual events and trips in 2020-21 but felt this was necessary to keep everyone safe.

Fundraising for 2021 was cancelled but have plans to make up for the usual £5k loss next year.

Our objective is to continue providing a high-quality service at an affordable price for the community and to continue to improve our service through careful management, including training, marketing and self-evaluation.

Embsay with Eastby Pre-school Playgroup

Report of the Trustees
for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on 'public benefit: running a charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Embsay-with-Eastby Pre-School Playgroup was established in 1967 and operates from Embsay Village Hall within two designated rooms and an adjacent outdoor area.

The pre-school is managed by a voluntary management committee who are parents / carers of children attending the group. The committee is elected annually at the Annual General Meeting, which is held in September.

The pre-school playgroup is a member of the Early Years Alliance (previously Pre-school Learning Alliance) and abides by the Pre-School Learning Alliance Constitution, 2011. The aim of the pre-school is to give every child the best possible start in life, laying a secure foundation for future learning. By creating a partnership with parents, and other professional agencies, we support every child to fulfil their potential regardless of ethnicity, culture or religion, home language, family background, learning difficulties or disabilities, gender or ability. The pre-school playgroup is committed to constantly driving to improve the quality of our setting, both physical and emotional, to achieve our vision. The pre-school is regulated by Ofsted and was last inspected in March 2015 when the Setting was awarded an 'Outstanding' judgement. In February 2017 we opened an Out of School Provision which has been very successful and is well attended.

All staff are highly qualified and experienced in childcare. Three staff have a BA (Hons), one has a foundation degree, two have a level 3and one member of staff is working towards level 2, all relevant to early years.We also had a member of staff working in the Out of School club with HLTS status. The Manager also has Early Years Professional Status.

The staff continue to attend regular training in all relevant areas to ensure skills are up-to-date. There are policies and procedures to cover all aspects of the pre-school and these are reviewed annually by the staff team and the management committee.

FINANCIAL REVIEW

Reserves policy

It is a requirement of the Charity Commission and the policy of the charity to hold a financial reserve.

The reserves of the charity are set out on the balance sheet.

The level of reserve we have deemed necessary is 25% of annual expenses. At this level we believe that the pre school could maintain the services that it provides for a period of 3 months whilst alternative funding sources could be explored.

Results for the year

This year the pre-school has incurred a surplus of £2,498.(2020; Deficit of £566)

Approved by order of the board of trustees on 1/12/21 and signed on its behalf by:

C Scott

.....

C Scott - Trustee

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Date: 9 December 2021

Embsay with Eastby Pre-school Playgroup

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for the year ended 31 March 2021

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Costs of generating funds			
Costs of generating voluntary income		143	1,290
Charitable activities			
Expenses		116,532	129,937
Total resources expended		116,675	131,227
NET INCOMING/(OUTGOING) RESOURCES		2,198	(566)
RECONCILIATION OF FUNDS			
Total funds brought forward		52,190	52,756
TOTAL FUNDS CARRIED FORWARD		54,388	52,190

The notes form part of these financial statements

Embsay with Eastby Pre-school Playgroup

Balance Sheet
At 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	7	4,364	5,454
CURRENT ASSETS			
Debtors	8	2,354	4,520
Cash at bank and in hand		51,546	45,222
		53,900	49,742
CREDITORS			
Amounts falling due within one year	9	(3,876)	(3,006)
NET CURRENT ASSETS		50,024	46,736
TOTAL ASSETS LESS CURRENT LIABILITIES		54,388	52,190
NET ASSETS		54,388	52,190
FUNDS	10		
Unrestricted funds		54,388	52,190
TOTAL FUNDS		54,388	52,190

The financial statements were approved by the Board of Trustees on 01/12/21 and were signed on its behalf by:

C Scott

C Scott -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

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Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance and 1% on cost
Fixtures and fittings	- 20% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets
At each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less that its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reserves, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

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. No restricted fund were received during the year.

1. ACCOUNTING POLICIES - continued

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.

Government grants
Government grants are accounted for under the accrual model.

Grants received relating to revenue are recognised as income on a systematic basis over the periods in which the company recognises the related cost for which the grant is intended to compensate.

Grants received to give immediate financial support are recognised as income in the period in which they become receivable.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.21	31.3.20
	£	£
Fundraising events	268	6,828

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	81	123

4. TRUSTEES' REMUNERATION AND BENEFITS

During 2020, J Hirst, whilst being Chairperson, also volunteered as an Early Years Practitioner as work experience for her Level 3 qualification. Once she had completed the qualification she applied for the vacancy advertised in September 2019 and was offered the position so she stood down as Chairperson at the AGM in September. However, it took until February 2020 before Ofsted finally confirmed that C Scott was suitable to be Chairperson so J Hirst had to continue as Chairperson until that time, during this time she was paid £1,294 for her work as a Co-Leader.

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

5. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	96,613	99,967
Social security costs	828	2,752
Other pension costs	1,439	1,980
	98,880	104,699

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Pre school staff	8	7

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

The total employee benefits of the key management personnel of the charity were £21,848 (2020: £24,439)

6. GOVERNMENT GRANTS

During the year the company received the following government grants in relation to Covid 19

Coronavirus Job Retention Scheme	£19,566

7. TANGIBLE FIXED ASSETS

	Improvements to property	Fixtures and fittings	Totals
	£	£	£
COST			
At 1 April 2020 and 31 March 2021	1,469	23,675	25,144
DEPRECIATION			
At 1 April 2020	1,223	18,467	19,690
Charge for year	49	1,041	1,090
At 31 March 2021	1,272	19,508	20,780
NET BOOK VALUE			
At 31 March 2021	197	4,167	4,364
At 31 March 2020	246	5,208	5,454

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	687	4,520
Other debtors	1,667	-
	2,354	4,520

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	-	50
Taxation and social security	2,449	2,365
Other creditors	1,427	591
	3,876	3,006

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	52,190	2,198	54,388
TOTAL FUNDS	52,190	2,198	54,388

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,873	(116,675)	2,198
TOTAL FUNDS	118,873	(116,675)	2,198

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds			
General fund	52,756	(566)	52,190
TOTAL FUNDS	52,756	(566)	52,190

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,661	(131,227)	(566)
TOTAL FUNDS	130,661	(131,227)	(566)

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	52,756	1,632	54,388
TOTAL FUNDS	52,756	1,632	54,388

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	249,534	(247,902)	1,632
TOTAL FUNDS	249,534	(247,902)	1,632

11. RELATED PARTY DISCLOSURES

There were no related party transaction during the year.

Embsay with Eastby Pre-school Playgroup

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

	31.3.21 £	31.3.20 £
INCOMING RESOURCES		
Voluntary income		
Donations	6,958	3,478
Grants	7,087	-
	14,045	3,478
Activities for generating funds		
Fundraising events	268	6,828
Investment income		
Deposit account interest	81	123
Incoming resources from charitable activities		
Fees	26,904	62,146
Milk Rebate	154	498
NYCC Early Years	57,855	57,588
Government Grants	19,566	-
Total incoming resources	104,479	120,232
	118,873	130,661
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fund raising	143	1,290
Charitable activities		
Assistants Salaries	96,613	99,967
Social security	828	2,752
Pensions contributions	1,439	1,980
Rent	3,508	3,080
Insurance	666	551
Sundries	832	1,588
Refreshments	972	3,631
Event and Trip expenses	317	4,611
Playgroup requisites	2,980	2,755
Repairs and cleaning	4,855	3,721
Computer consumables	254	84
Training courses costs	279	2,203
Carried forward	113,543	126,923

Embsay with Eastby Pre-school Playgroup

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

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	113,543	126,923
Improvements to property	49	62
Fixtures and fittings	1,042	1,302
	114,634	128,287
Support costs		
Management		
Telephone	475	374
Post, Stationery & Advertising	895	1,036
	1,370	1,410
Other 4		
Accountancy and legal fees	528	240
Total resources expended	116,675	131,227
Net income/(expenditure)	2,198	(566)