

ALL SAINTS PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036614

Details

Status Registered

Legal form Other

Registered 1994-04-19

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

Contact

Address All Saints' Pre-School
Little Lane Childrens Centre
Little Lane
Ilkley
LS29 8HZ

Phone 01943 290086

Email admin@allsaintspreschoolilkley.co.uk

Website allsaintspreschoolilkley.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE

Activities: PROVIDE PRESCHOOL SERVICE

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£108,529	£106,734	-	-
2024-08-31	£68,284	£84,878	-	-
2023-08-31	£80,320	£98,865	-	-
2022-08-31	£91,625	£90,525	-	-
2021-08-31	£100,874	£88,154	-	-
2020-08-31	£109,042	£82,430	-	-

Trustees

Name	Role	Appointed
Jessica Bryett	Chair	2023-05-16
Hannah Kane		2025-02-10
Kate Whittington-Smith		2025-09-05
Tamsin Emma Wood		2023-05-16

ALL SAINTS PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036614

Accounts

ALL SAINTS PRE-SCHOOL PLAYGROUP

UNAUDITED ACCOUNTS

Charity 1036614

FOR THE YEAR ENDED 31 AUGUST 2025

**All Saints Pre School Playgroup
Year ended 31st August 2025**

Registered Charity No.	1036614
Registration date	19 April 1994
Structure	Unincorporated Charity
Business Address	Little Lane Children's Centre Little Lane Ilkley West Yorkshire LS29 8HZ
Bankers	HSBC Bank PLC 1 Wells Road Ilkley West Yorkshire LS29 8HG
Trustees	Jessica Bryett - Chair Hannah Osieku - Secretary (resigned 31/1/26) Hannah Kane Tamsin Wood Karen Smith (resigned 31/8/25) Kate Whittington-Smith (appointed 31/1/26)
Independent Examiner	J Kendall J Kendall ACA Ltd 8 Craiglands Park Ilkley LS29 8SX

All Saints Pre-School – Reporting Year 2024/25

Introduction

This report outlines the key achievements, financial developments, and strategic progress made by All Saints Pre-School during the 2024/25 financial year. The committee and staff have worked collaboratively to strengthen the sustainability and quality of the setting, ensuring that the Pre-School continues to meet the needs of local families and delivers high-quality early years education.

1. Financial Overview and Reduction of Deficit

During this financial year, the Pre-School has made significant progress in improving its financial position. Through careful financial planning, improved budgeting processes, and proactive cost-management, we successfully **reduced the deficit** that had previously impacted our operational stability.

A key contributor to this improvement was the **streamlining of staffing structures**. Adjustments were made sensitively and responsibly, ensuring the Pre-School continues to meet EYFS staffing requirements while balancing financial efficiency. As a result, we have improved long-term viability without compromising the quality of care and education we provide.

2. Growth in Child Numbers and Delivery Hours

All Saints Pre-School experienced a **notable increase in the number of children for September 2025**, accompanied by a rise in booked hours. This growth reflects:

- Increased trust and confidence from local families
- Strong community reputation
- Consistent delivery of high-quality early years provision

Expanding occupancy has further strengthened financial performance and future resilience.

3. Strengthening Governance: New Committee Members

This year saw the successful recruitment of **new committee members**, bringing fresh perspectives, skills, and energy to the leadership of the charity. Strengthening the committee was identified as a key priority to ensure good governance, continuity, and compliance with charity requirements.

All Saints Pre School Playgroup
Year ended 31st August 2025

The expanded committee has already begun contributing to strategic decision-making, fundraising, and operational oversight.

4. Strategic Development: Opening of a Baby Room (January 2026)

In a bold and forward-thinking move, the Pre-School took significant steps toward the development of a **new Baby Room**, scheduled to open in **January 2026**. This initiative was driven by:

- Increased local demand for high-quality provision for children under two
- The need to diversify and expand our service offering
- A strategic aim to establish greater organisational sustainability in future years

Preparation included staffing considerations, space planning, resource purchasing, and alignment with Ofsted and local authority requirements. The Baby Room will represent a major milestone in the Pre-School's development.

Conclusion

The 2024/25 year has been one of positive change and forward momentum. The Pre-School has strengthened its financial footing, expanded its reach within the community, enhanced governance structures, and invested in long-term growth through the development of the Baby Room.

We enter the coming year with confidence, optimism, and a strong commitment to delivering high-quality early years education and care for local families.

All Saints Pre School Playgroup
Year ended 31st August 2025

Independent Examiners Report to the Trustees of All Saints Pre School Playgroup

I report to the trustees on my examination of the accounts of All Saints Pre School Playgroup for the year ended 31 August 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination of the accounts I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

I have completed my examination. I 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 Friends of Ferals (Sheffield) as required by s130 of the Act; or
- 2) the accounts do not accord with those records.

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

Date

Jody Kendall
J Kendall ACA Ltd
8 Craiglands Park
Ilkley
LS29 8SX

**All Saints Pre School Playgroup
Year ended 31st August 2025**

Statement of Funds for the year ended 31st August 2025

	2025			2024		
	£	£	£	£	£	£
	Unrestricted General Fund	Restricted Funds	Total	Unrestricted General Fund	Restricted Funds	Total
Incoming Resources						
Fees received	107,922		107,922	68,284		68,284
Fundraising	20		20	-		-
Milk rebate	587		587	253		253
Grants		2,000	2,000		5,250	5,250
	<u>108,529</u>	<u>2,000</u>	<u>110,529</u>	<u>68,537</u>	<u>5,250</u>	<u>73,787</u>
Outgoing Resources						
Exceptional Expenses						
Redundancy Provision	10,837		10,837			
Administrative expenses						
Staff salaries	86,338	2,000	88,338	68,206	7,129	75,335
Training	49		49	495		495
Uniforms	-		-	201		201
Rent and power	12,500	-	12,500	11,000	600	11,600
Equipment & repairs	2,416	500	2,916	1,406		1,406
Food	2,104		2,104	912		912
Insurance, memberships and subscriptions	2,649		2,649	1,356		1,356
Milk	-	520	-	414		414
Accountancy	405		405	360		360
Office expenses, Phone	721		721	405		405
Sundry expenses	72		72	123		123
	<u>106,734</u>	<u>2,500</u>	<u>109,234</u>	<u>84,878</u>	<u>7,729</u>	<u>92,607</u>
Net movement in funds	(9,042)	(500)	(9,542)	(16,341)	(2,479)	(18,820)
Fund Balances Brought Forward 31/8/24	47,735	500	48,235	64,076	2,979	67,055
Fund Balances Carried Forward 31/8/25	<u>38,693</u>	<u>0</u>	<u>38,693</u>	<u>47,735</u>	<u>500</u>	<u>48,235</u>


**All Saints Pre School Playgroup
Year ended 31st August 2025**

Balance Sheet as at 31st August 2025

	2025		2024	
	£	£	£	£
Current assets				
Cash at bank and In hand	56,295		53,600	
Prepayments/(Accruals)	(17,602)		(5,365)	
Net current assets		<u>38,693</u>		<u>48,235</u>
Capital account				
Unrestricted Funds	38,693		47,735	
Restricted income funds	0		500	
		<u>38,693</u>		<u>48,235</u>

I approve the accounts set out on pages 2 to 3. I acknowledge my responsibility for the account including the appropriateness of the receipts and payments accounting basis.

Signed
Date


23.04.26

All Saints Pre School Playgroup
Year ended 31st August 2025

Notes to the Accounts

1 Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of preparation

All Saints Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

All Saints Pre School Playgroup
Year ended 31st August 2025

1 Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

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.

2 Grants – Restricted Fund

	Opening Balance	Received in	Spent in the	Closing Balance
	£	the year	year	£
		£	£	
Department of Education Mentors Programme	-	1500	(1,500)	-
Groundwork	500	-	(500)	-
Co op Grant		500	(500)	-
Total Restricted Grants Fund	500	2,000	2,500	-

Department of Education Mentors Programme – Release of V Wood to provide mentoring support.

Groundwork – Tesco fundraising for Baby Saints

Co op – Play equipment

3 Exceptional expense - Redundancy costs

Costs associated with the Redundancy payment of the Assistant Manager have been accrued in the accounts. These were paid in September 2025 and totalled £10,837. These costs were known and quantifiable as at 31st August 2025. The costs were deemed exceptional due to the nature and the value.

ALL SAINTS PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036614

Accounts

ALL SAINTS PRE-SCHOOL PLAYGROUP

UNAUDITED ACCOUNTS

Charity 1036614

FOR THE YEAR ENDED 31 AUGUST 2024

**All Saints Pre School Playgroup
Year ended 31st August 2024**

Accountants

Jody Kendall ACA
8 Craiglands Park
Ilkley
West Yorkshire
LS29 8SX

Business Address

Little Lane Children's Centre
Little Lane
Ilkley
West Yorkshire
LS29 8HZ

Bankers

HSBC Bank PLC
1 Wells Road
Ilkley
West Yorkshire
LS29 8HG

Trustees

Jessica Bryett - Chair
Sarah Tunstall - Treasurer
Hannah Osieku - Secretary
Hannah Kane
Tamsin Wood
Karen Smith

All Saints Pre School Playgroup
Year ended 31st August 2024

Treasurers Report 2024

The Pre-School has continued to suffer financially where there continues to be a low birth rate alongside the new government funding for babies which is attracting more children to full daycare nurseries that operate all the year round.

On a more optimistic note, numbers are increasing with a larger cohort developing. This continued low intake has meant that Pre-School is running at a loss for this financial year. However, our current balance of unrestricted funds of 47.7K will support Pre-School through the next financial year.

Baby Saints has continued its work through various grants and now operates a partnership with Maternity Circles in Keighley which is attracting more parents.

Priorities over the following year for Baby Saints is to work closer with health professionals and for us to continue to explore other funding opportunities.

Pre-School continues to work on a sustainability plan in what are very turbulent times for the early years sector. Our new committee is working hard on other fundraising activities for the Pre-School.

Accountants Report

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Kendall ACA

All Saints Pre School Playgroup
Year ended 31st August 2024

Income Statement for the year ended 31st August 2024

	2024			2023		
	£	£	£	£	£	£
	Unrestricted General Fund	Restricted Funds	Total	Unrestricted General Fund	Restricted Funds	Total
Income						
Fees received	68,284		68,284	72,639		72,639
Fundraising	-		-	49		49
Milk rebate	253		253	382		382
Grants		5,250	5,250		7,250	7,250
	<u>68,537</u>	<u>5,250</u>	<u>73,787</u>	<u>73,070</u>	<u>7,250</u>	<u>80,320</u>
Administrative expenses						
Staff salaries	68,206	7,129	75,335	72,565	1,053	73,618
Training	495		495	302	6,250	6,552
Uniforms	201		201	36		36
Rent and power	11,000	600	11,600	10,841	1,800	12,641
Equipment & repairs	1,406		1,406	2,269	145	2,414
Food	912		912	845		845
Insurance, memberships and subscriptions	1,356		1,356	1,248		1,248
Website	-		-	145		145
Milk	414		414	396		396
Accountancy	360		360	360		360
Office expenses, Phone	405		405	382		382
Presents	-		-	41		41
Children's trip	-		-	126		126
Sundry expenses	123		123	61		61
	<u>84,878</u>	<u>7,729</u>	<u>92,607</u>	<u>89,617</u>	<u>9,248</u>	<u>98,865</u>
Surplus/(Deficit) for the year	<u>(16,341)</u>	<u>(2,479)</u>	<u>(18,820)</u>	<u>(16,547)</u>	<u>(1,998)</u>	<u>(18,545)</u>

All Saints Pre School Playgroup
Year ended 31st August 2024

Balance Sheet as at 31st August 2024

	2024		2023	
	£	£	£	£
Current assets				
Cash at bank and In hand	53,600		68,885	
Prepayments/(Accruals)	(5,365)		(1,830)	
Net current assets		<u>48,235</u>		<u>67,055</u>
Capital account				
Unrestricted Funds	47,735		64,076	
Restricted income funds	500		2,979	
		<u>48,235</u>		<u>67,055</u>

I approve the accounts set out on pages 2 to 3. I acknowledge my responsibility for the accounts, including the appropriateness of the receipts and payments accounting basis.

Signed
Date

Notes to the Accounts

All Saints Pre School Playgroup
Year ended 31st August 2024

1 Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

All Saints Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

All Saints Pre School Playgroup
Year ended 31st August 2024

1 Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

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.

2 Grants – Restricted Fund

	Opening Balance	Received in	Spent in the	Closing Balance
	£	the year	year	£
		£	£	
Department of Education Mentors Programme	-	3000	(3,000)	-
Best Practice Network	-	1750	(1,750)	-
Additional Restrictions Grant	1,979	-	(1,979)	-
Neighbourly	1,000	-	(1,000)	-
Groundwork	-	500	-	500
Total Restricted Grants Fund	2,979	5,250	7,729	500

Department of Education Mentors Programme – Release of V Wood to provide mentoring support.

Best Practice Network – One off grant to support training needs of staff members

Neighbourly Grant – One off grant from M&S to support the running of Baby Saints

Additional Restrictions Grant – Launch of Baby Saints.

Groundwork – Tesco fundraising for Baby Saints

ALL SAINTS PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036614

Accounts

ALL SAINTS PRE-SCHOOL PLAYGROUP

UNAUDITED ACCOUNTS

Charity 1036614

FOR THE YEAR ENDED 31 AUGUST 2022

**All Saints Pre School Playgroup
Year ended 31st August 2022**

Accountants

Jody Kendall ACA
8 Craiglands Park
Ilkley
West Yorkshire
LS29 8SX

Business Address

Little Lane Children's Centre
Little Lane
Ilkley
West Yorkshire
LS29 8HZ

Bankers

HSBC Bank PLC
1 Wells Road
Ilkley
West Yorkshire
LS29 8HG

Trustees

Teresa Varney - Chair
Alice Carr – Secretary (resigned 07/21)
Colette Parratt

All Saints Pre School Playgroup
Year ended 31st August 2022

Treasurers Report 2021 - 22

All Saints Preschool have had the lowest intake of children on record for the years 2021-2022 and 2022-2023 which can be put down largely to the aftermath of the pandemic where some families have found it difficult to get back into the pre pandemic routine of sending younger pre-schoolers back into the setting. To help support parents and rebuild confidence the Manager has initiated new ventures in light of this such as acquiring £6500 grant from Bradford Council to fund, set up and staff our new baby and toddler group as part of a covid recovery programme in early years. 'Baby Saints' is free to local parents of babies and toddlers 0- 2 ½ years this has become very successful and valuable to the local community coming out of the pandemic and helping to get All Saints Pre-school known again to prospective new parents. Baby Saints is set to continue with further grant assistance during 2023/2024.

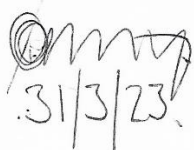
Another grant from the cleaner street fund of £ 1764 an application for a small secure storage container, and other related items such as internal racking etc., the storage shed has become an asset to preschool to create valuable outdoor storage to house outdoor equipment i.e. bikes, climbing frame and forest school equipment all very much needed as all our outdoor storage and equipment were lost in 2019 at our old premises during the fire.

Our leader and manager has also undertaken additional work with the Department of Education helping other settings struggling after the pandemic mentoring staff as required therefore a further £1000 has been received through the setting to release our Manager to undertake this valuable work mainly in her own time. This work is set to continue into 2024

Financial Review:

The accounts for 2021/2022 show our income for this period being £91,625 this figure includes £11,464 in grants as listed above (a further £2200 was a payment made to us in error from the DFE which was repaid as soon as identified) our total expenditure for the year £90,525 giving us an overall surplus of £1,100 this is less than the previous year however clearly shows how careful management of previous insurance payments and COVID grants have been in sustaining preschool during this difficult year. With a balance of £85,599 in unrestrictive reserves going forward should see preschool continue to thrive through to the next financial year.

Signed on behalf of the Trustees



A handwritten signature in black ink, followed by the date '31/3/23' written below it.

All Saints Pre School Playgroup
Year ended 31st August 2022

Accountants Report

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

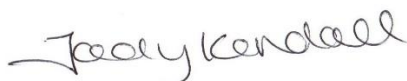
Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Kendall ACA
9th April 2023

All Saints Pre School Playgroup
Year ended 31st August 2022

Income Statement for the year ended 31st August 2022

	2022			2021	
	£	£	£	£	£
	Unrestricted General Fund	Restricted Funds	Total		
Income					
Fees received	81,437		81,437	74,980	
Fundraising	518		518	528	
Milk rebate	406		406	366	
Grants	-	9,264	9,264	25,000	
	<u>82,361</u>	<u>9,264</u>	<u>91,625</u>		<u>100,874</u>
 Administrative expenses					
Staff salaries	64,995	525	65,520	68,498	
Training	267	1,000	1,267	421	
Uniforms	38		38	390	
Rent and power	11,000	520	11,520	10,798	
Equipment & repairs	6,319	1,723	8,042	3,861	
Food	958		958	1,349	
Insurance, memberships and subscriptions	1,345		1,345	1,310	
Website	-		-	-	
Milk	416		416	387	
Accountancy	300		300	450	
Office expenses, Phone	261	519	780	626	
Presents	57		57	58	
Children's trip	64		64	-	
Sundry expenses	218		218	6	
	<u>86,238</u>	<u>4,287</u>	<u>90,525</u>		<u>88,154</u>
 Surplus/(Deficit) for the year			<u><u>1,100</u></u>		<u><u>12,720</u></u>

**All Saints Pre School Playgroup
Year ended 31st August 2022**

Balance Sheet as at 31st August 2022

	2022		2021	
	£	£	£	£
Current assets				
Cash at bank and In hand	86,252		88,709	
Prepayments/(Accruals)	(653)		(4,210)	
Net current assets		<u>85,599</u>		<u>84,499</u>
Capital account				
Unrestricted Funds	80,622		84,499	
Restricted income funds	4,977		0	
		<u>85,599</u>		<u>84,499</u>

I approve the accounts set out on pages 2 to 3. I acknowledge my responsibility for the accounts, including the appropriateness of the receipts and payments accounting basis.

Signed

Date



A handwritten signature in black ink, followed by the date "31/3/23". The signature is somewhat stylized and difficult to read.

All Saints Pre School Playgroup
Year ended 31st August 2022

Notes to the Accounts

1 Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

All Saints Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

All Saints Pre School Playgroup
Year ended 31st August 2022

1 Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

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.

2 Grants – Restricted Fund

	Opening Bal- ance £	Received in the year £	Spent in the year £	Closing Bal- ance £
Department of Education Mentors Programme	-	1,000	(1,000)	-
Additional Restrictions Grant	-	6,500	(1,643)	4,857
BMDC restart Grant	-	1,764	(1,644)	120
Total Restricted Grants Fund	-	9,264	4,977	87,479

Department of Education Mentors Programme – Release of V Wood to provide mentoring support.

Additional Restrictions Grant – Launch of Baby Saints.

BMDC restart Grant – Storage for equipment

ALL SAINTS PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036614

Accounts

ALL SAINTS PRE-SCHOOL PLAYGROUP

UNAUDITED ACCOUNTS

Charity 1036614

FOR THE YEAR ENDED 31 AUGUST 2021

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2021

Accountants

Jody Kendall ACA
8 Craiglands Park
Ilkley
West Yorkshire
LS29 8SX

Business Address

Little Lane Children's Centre
Little Lane
Ilkley
West Yorkshire
LS29 8HZ

Bankers

HSBC Bank PLC
1 Wells Road
Ilkley
West Yorkshire
LS29 8HG

Trustees

Teresa Varney - Chair
Alice Carr - Secretary
Colette Parratt – Treasurer
Kerry Smeaton (Joined November 2020)

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2021

Treasurers Report 2020 - 21

Unfortunately All Saints pre-school were devastated by an arson attack August bank holiday 2019 just a few days before we were due to open for the new term, our rented premises at Olicanian Cricket Club on Denton Road were completely raised to the ground, leaving All Saints Pre-school and OCC homeless! we suffered catastrophic losses of just about everything we owned, thankfully a shed at the rear was saved by the firefighters attending the scene, which held much of our day to day equipment including some basic furniture.

The committee called an extraordinary meeting the following day we were inundated with offers of help and resources from the local community and within hours were viewing new premises. Little Lane Children's Centre being one of those offers, therefore being purposely built for childcare and having some furniture and resources we gladly accepted and with the dedication and resourcefulness of our manager, staff, and committee we were registered and ready to open our doors just two weeks later. Parents and members of the public rallied together with numerous donations of toys to enable us to provide a welcoming space to our returning children.

Thankfully, we were well insured with PLA and Sun Alliance were quick to pay out an interim payment early September 2019 of £10,000 to help us get back on our feet and start replacing our much-needed equipment and resources, followed by an additional £6314 by October. The rest of our insurance took us longer to negotiate and with the help of our Manager and a parent we received an additional and final settlement of £9300 in December 2020. £3000 of this being for the lost shed at OCC and earmarked to replace our outdoor storage with a safe and secure container to be purchased shortly, having received permission from the Manager of Little Lane Children Centre. The additional £6300 was for business interruption we suffered during the two weeks delay it took us to reopen and the loss of a few children moving to alternative childcare during this time.

March 2020 brought Pre-school further hardship with the onset of Covid 19 and complete lockdown for 3 months until we could reopen to keyworkers children June 2020 during this time some staff were furloughed, and we were able to help pay staff wages with the HMRC Job retention scheme and continued financial support from Bradford council NEF funding. We were also unable to run our successful Summer and Adventure camps during August 2020 due to lockdown, which was a huge loss to current and past parents and children during the long summer holidays.

We were fortunately awarded Government Covid grants September 2020 initially of £6000 with a top up £4000 along with a further £15,000 discretionary grant totalling £25,000 which has been a lifeline to secure the future of pre-school going forward and taking us out of this pandemic.

During this year All Saints Pre School have continued to run throughout the Covid pandemic, shouldering the impact of staff shortages due to Covid isolations with only one closure post year end impacting the 21-22 financial year (closure Tuesday 23rd November to Monday 29th November 2021 all fees reimbursed to fee paying parents as per our 'Covid 19 Fees policy').

Preschool have been able to replenish much needed resources thankfully after the fire at OCC due

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2021

to our insurance payouts and still have carefully managed allocated 'pockets' of insurance funds available to sustain us through the next financial year ie. £5,000 balance for resources £3,000 for outdoor improvements/storage plus £6,300 business interruption which has been allocated to our 'Covid pot' to help sustain pre school to the end of the pandemic.

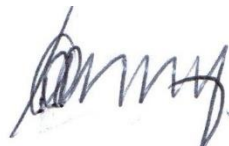
Financial Review:

The accounts for 2020/21 show our income for this period being £100,874 this figure includes £25,000 Covid grants. Our expenditure for the year £88,154 giving us an overall surplus of £12,720. This clearly shows how crucial the Covid grant has been in sustaining pre school during this difficult time. With a balance in unrestricted reserves of £84,499 that should see the pre school through the next financial year.

The charities finances continue to be sound with more than adequate reserves to meet current and foreseeable expenditure during the ongoing pandemic.

Approved by the Trustees.

Signed
Date

 8/2/22

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2021

Accountants Report

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

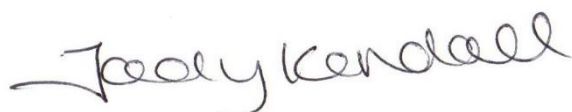
Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Kendall ACA
9th February 2022

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2021

Income Statement for the year ended 31st August 2021

	2021		2020	
	£	£	£	£
Income				
Fees received	74,980		74,595	
Fundraising	528		1,827	
Milk rebate	366		231	
Insurance claim received	-		26,138	
Furlough claim	-		6,251	
Grants	25,000		-	
		<u>100,874</u>		<u>109,042</u>
Administrative expenses				
Staff salaries	68,498		62,823	
Training	421			
Uniforms	390			
Rent and power	10,798		10,534	
Equipment & repairs	3,861		5,160	
Food	1,349		1,590	
Insurance, memberships and subscriptions	1,310		570	
Website	-		215	
Milk	387		313	
Accountancy	450		315	
Office expenses, Phone	626		790	
Presents	58		60	
Children's trip	-		60	
Sundry expenses	6		-	
		<u>88,154</u>		<u>82,430</u>
Surplus/(Deficit) for the year		<u><u>12,720</u></u>		<u><u>26,612</u></u>

ALL SAINTS PRE - SCHOOL PLAYGROUP

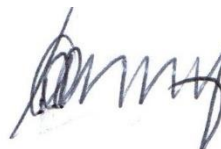
FOR THE YEAR ENDED 31 AUGUST 2021

Balance Sheet as at 31st August 2021

	2021		2020	
	£	£	£	£
Current assets				
Cash at bank and In hand	88,709		68,057	
Prepayments/(Accruals)	(4,210)		3,722	
Net current assets		<u>84,499</u>		<u>71,779</u>
 Capital account				
At 1 September	71,779		45,167	
Surplus/(Deficit) for the year	12,720		26,612	
		<u>84,499</u>		<u>71,779</u>

I approve the accounts set out on pages 2 to 3. I acknowledge my responsibility for the accounts, including the appropriateness of the receipts and payments accounting basis.

Signed
Date

 8/2/22

ALL SAINTS PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1036614

Accounts

ALL SAINTS PRE-SCHOOL PLAYGROUP

UNAUDITED ACCOUNTS

Charity 1036614

FOR THE YEAR ENDED 31 AUGUST 2020

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2020

Accountants

Jody Kendall ACA
8 Craiglands Park
Ilkley
West Yorkshire
LS29 8SX

Business Address

Little Lane Children's Centre
Little Lane
Ilkley
West Yorkshire
LS29 8HZ

Bankers

HSBC Bank PLC
1 Wells Road
Ilkley
West Yorkshire
LS29 8HG

Trustees

Teresa Varney - Chair
Alice Carr - Secretary
Colette Parratt – Treasurer
Kerry Smeaton (Joined November 2020)

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2020

Treasurers Report 2019-2020

Unfortunately All Saints pre-school were devastated by an arson attack August bank holiday 2019 just a few days before we were due to open for the new term, our rented premises at Olicanian Cricket Club on Denton Road were completely raised to the ground, leaving All Saints Pre-school and OCC homeless! we suffered catastrophic loses of just about everything we owned, thankfully a shed at the rear was saved by the firefighters attending the scene, which held much of our day to day equipment including some basic furniture.

The committee called an extraordinary meeting the following day we were inundated with offers of help and resources from the local community and within hours were viewing new premises. Little Lane Children's Centre being one of those offers, therefore being purposely built for childcare and having some furniture and resources we gladly accepted and with the dedication and resourcefulness of our manager, staff, and committee we were registered and ready to open our doors just two weeks later. Parents and members of the public rallied together with numerous donations of toys to enable us to provide a welcoming space to our returning children.

Thankfully, we were well insured with PLA and Sun Alliance were quick to pay out an interim payment early September 2019 of £10,000 to help us get back on our feet and start replacing our much-needed equipment and resources, followed by an additional £6314 by October. The rest of our insurance took us longer to negotiate and with the help of our Manager and a parent we received an additional and final settlement of £9300 in December 2020. £3000 of this being for the lost shed at OCC and earmarked to replace our outdoor storage with a safe and secure container to be purchased shortly, having received permission from the Manager of Little Lane Children Centre. The additional £6300 was for business interruption we suffered during the two weeks delay it took us to reopen and the loss of a few children moving to alternative childcare during this time.

March 2020 brought Pre-school further hardship with the onset of Covid 19 and complete lockdown for 3 months until we could reopen to keyworkers children June 2020 during this time some staff were furloughed, and we were able to help pay staff wages with the HMRC Job retention scheme and continued financial support from Bradford council NEF funding. We were also unable to run our successful Summer and Adventure camps during August 2020 due to lockdown, which was a huge loss to current and past parents and children during the long summer holidays.

We were fortunately awarded Government Covid grants September 2020 initially of £6000 with a top up £4000 along with a further £15,000 discretional grant totalling £25,000 which has been a lifeline to secure the future of pre-school going forward and taking us out of this pandemic.

ALL SAINTS PRE - SCHOOL PLAYGROUP

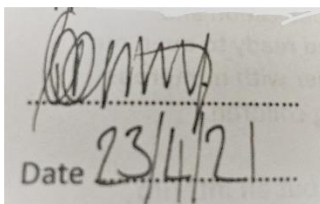
FOR THE YEAR ENDED 31 AUGUST 2020

Financial Review:

The year under review shows an increase in income of £109,042 from £101,410 this is largely due to £26,138 insurance claim received with an additional £25,000 covid grants accrual which relate to this financial year. However there has been less expenditure this year £82,430 from £96,010 this is due to a drop in staff wages, training, and uniforms along with reduced rent, power and office expenses at Little Lane Children's Centre.

The charities finances continue to be sound with more than adequate reserves to meet current and foreseeable expenditure during the ongoing pandemic.

Approved by the Trustees.



A photograph of a document showing a handwritten signature in black ink over a dotted line. Below the signature, the word "Date" is printed, followed by the handwritten date "23/4/21" also over a dotted line.

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2020

Accountants Report

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

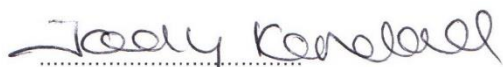
Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jody Kendall ACA

8 Craiglands Park

Ilkley

LS29 8SX

12th May 2021

ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2020

Income Statement for the year ended 31st August 2020

	2020		2019	
	£	£	£	£
Income				
Fees received	74,595		98,764	
Fundraising	1,827		2,098	
Milk rebate	231		548	
Insurance claim received	26,138		-	
Furlough claim	6,251		-	
Grants	-		-	
		<u>109,042</u>		<u>101,410</u>
Administrative expenses				
Staff salaries	62,823		66,702	
Training	-		210	
Uniforms	-		346	
Rent and power	10,534		18,086	
Equipment & repairs	5,160		2,923	
Food	1,590		2,166	
Insurance, memberships and subscriptions	570		2,498	
Website	215		285	
Milk	313		554	
Accountancy	315		630	
Office expenses, Phone	790		1,046	
Presents	60		84	
Children's trip	60		480	
Sundry expenses	-		-	
		<u>82,430</u>		<u>96,010</u>
Surplus/(Deficit) for the year		<u><u>26,612</u></u>		<u><u>5,400</u></u>

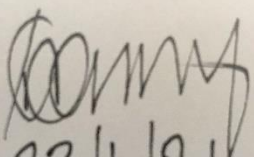
ALL SAINTS PRE - SCHOOL PLAYGROUP

FOR THE YEAR ENDED 31 AUGUST 2020

Balance Sheet as at 31st August 2020

	2020		2019	
	£	£	£	£
Current assets				
Cash at bank and In hand	68,057		45,964	
Prepayments/(Accruals)	3,722		(797)	
Net current assets		<u>71,779</u>		<u>45,167</u>
Capital account				
At 1 September	45,167		39,767	
Surplus/(Deficit) for the year	26,612		5,400	
		<u>71,779</u>		<u>45,167</u>

I approve the accounts set out on pages 2 to 3. I acknowledge my responsibility for the accounts, including the appropriateness of the receipts and payments accounting basis.

Signed 
Date 23/4/21