

TRIANGLE PLAYGROUP, TRIANGLE

England & Wales · Charity number 1038694

Details

Other names TRIANGLE PRE-SCHOOL, 3 Corners

Status Registered

Legal form Other

Registered 1994-06-16

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

Contact

Address Extended Services Room
Triangle School
Butterworth Lane
Sowerby

Phone 01422835658

Activities

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

Activities: We offer affordable pre-school/early education and out of school places. We also run a Holiday Club. The pre-school and Holiday Club attracts children from Triangle and the surrounding area and the OSC serves Triangle CofE Primary. Our services have proven popular and so we have a waiting list. We have an OUTSTANDING OFSTED report.

Classification

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

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£277,005	£251,560	-	-
2024-03-31	£251,484	£207,419	-	-
2023-03-31	£227,908	£184,393	-	-
2022-03-31	£195,830	£169,817	-	-
2021-03-31	£166,985	£157,353	-	-

Trustees

Name	Role	Appointed
Bethany Painter-Naylor	Chair	2023-12-11
Adam Dobson		2017-11-15
Amanda Dewhirst		2013-12-30
Elizabeth Melanie Park		2018-06-27
Natasha Smith		2023-12-11
Rebecca Ghelichi		2023-06-22
Robert Barrowcliff		2023-12-11
Sara Brockbank		2022-11-24
Stefania Tittle		2024-11-28

TRIANGLE PLAYGROUP, TRIANGLE

England & Wales - Charity number 1038694

Accounts

Charity No 1038694

3 Corners Pre School and Out of School Club

Annual Report and Financial Statements

31st March 2025

3 Corners Pre School and Out of School Club
Annual Report and Financial Statements
31st March 2025

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3 Corners Pre School and Out of School Club – Trustees Annual Report For the year ended 31st March 2025

3 Corners Pre School and Out of school Club is the working name of the old name of Triangle Pre School, which is a registered Charity, Number 1038694. Its principal address is 3 Corners Pre School and Out of School Club, Butterworth Lane, Triangle, Sowerby Bridge, West Yorkshire, HX6 3NJ.

Governing Document

The charity has adopted the Pre School Learning Alliance, Pre School constitution 2011 as its governing document.

Objects of the charity

Objects of the charity are to provide Pre School Education and an Out of School Club for children in Calderdale.

Trustees

The trustees of the charity are:-

XX – trustee with dispensation

Laura-Jane Beddow (stood down 28.11.24)

Amanda Dewhirst

Adam Dobson

Adele Friend (stood down 10.10.24)

Liz Park

Sara Brockbank

Bethany Painter-Naylor

Natasha Smith

Rebecca Ghelichi

Stefania Tittle

As of the 5th April 2008 it was agreed that all Committee Members will become trustees.

Activities and Achievements

From September 2024 there has been a dip in the numbers attending Pre-school (PS) due to a low birth year, but we have built up through the year to having limited sessions available by the end of the financial year. Although we have waiting lists in place for September 2025 the numbers are less than we are used to and we are looking at a significant drop in attendance. In response to this we will be advertising PS. This scenario is being reflected in local settings across the board.

In contrast, demand for Out of School Club (OSC) is unprecedented. The additional space secured in the nurture room, within Triangle School, is still in use in the mornings and now the after-school club is using the school hall Monday to Friday to enable access for all those wanting space. Further preparations are

underway for September 2025, when we may need to utilise the school hall in the mornings too. Our holiday club (HC) continues to be well subscribed mid-week, but we have seen a small decrease in uptake, which we think could be due to the new rules on taking holidays in term time. It has still made a profit across the year, the shortfall for some holiday periods being made up over the summer holiday.

The setting made a profit for the operating year 2024-2025.

Management Committee

The Management Committee still enjoys a good number of parent/carer trustees. Two trustees stood down in the year, replaced with one new recruit. Adele Friend stood down as Chair, and Bethany Painter-Naylor was voted in as the new Chair. We added Vice roles to the committee in case somebody couldn't attend a meeting or for help when needed. We will continue to look for new members to ensure the committee remains well resourced.

The Childcare Manager, Amanda Dewhirst and the Business Manager, Sharon McElhone, look after the day-to-day childcare and business needs, reporting to the committee at regular meetings, and in between, as required. The role of the committee is still required to oversee the performance and running of 3 Corners and committee members have continued to review policies and procedures. The committee meets every term, but with the discussions re: changing to a Charitable Incorporated Organisation (CIO) and those regarding the investment of the reserves in extending our premises, we have called meetings more frequently, when needed. An Emergency General Meeting took place on 19th December 2024 passing the proposal to change to a CIO. The application to change to a CIO is currently awaiting submission, pending the accounts from this AGM.

Discussions remain ongoing regarding intentions to invest reserves into extending our premises to create additional space for the OSC and additional spaces for PS. This year we commissioned a feasibility report for extending into the loft space and then we looked at the option of a modular building on the school field, neither proved to be currently within our budget.

Current and Future Developments

3 Corners continues to run extremely well with a committed and hardworking team. Professional development takes place on an ongoing basis, with staff attending regular training courses to update, refresh and enhance their skills within the setting. The last Ofsted inspection in March 2022 rated the setting as 'Outstanding', however, with the conversion to a CIO we will have to register with Ofsted as a new organisation and undergo another inspection.

Our Holiday Club (HC) continues to run for the whole year, apart from the Christmas holiday and 2 weeks of the summer holidays. Over the course of the year HC has made a profit. We will continue to monitor income and expenditure closely to avoid unacceptable losses.

We have one member of staff that went on maternity leave in summer 2024. We took on 2 apprentices that started in September and both are doing well.

Regular liaison with the Headteacher at Triangle School (with a new Head in the new academic year) has continued in the year ending March 2025. Our relationship with school remains strong and we are well supported by the new Head. Ensuring places in OSC for new children is a priority for the school and 3 Corners has been able to accommodate the requirements of incoming children, whilst continuing to meet the needs of existing children, with the increased use of the school hall.

Reserves

It has been agreed that 3 months' average operating expenditure (£57,500) should be held in reserve to ensure the setting remains viable during any adverse circumstances, resulting in a reduction in or suspension of services. In addition, another £5,000 is considered sufficient to cover extra staffing costs arising from sickness absence, during the year. Finally, £46,500 will be held in reserve in the eventuality of staff redundancy. Total Reserves for 2024/2025 £109,000. Funds not immediately required for the day-to-day operation of the charity are invested in a Lloyds TSB Treasurers deposit account.

Review of major risks

The committee continually reviews the major risks of the charity, and continually reviews and updates policies and procedures.

I declare, in my capacity of charity trustee, that: *The trustees have approved the report above; and have authorised me to sign it on their behalf*

Name: BETHANY PAINTER-NAYLOR

Signed: BPNaylor.

SARA BROCKBANK



Independent Examiner's report to the Trustees of 3 Corners Pre School and Out of School Club

I report on the accounts for the year ended 31st March 2025, which are set out on pages 4 to 9.

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 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- 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 you as 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 Examiners 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed:

Date: 21 May 2025



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

3 Corners Pre School and Out of School Club

Receipts and Payments Account

For the year ended 31st March 2025

	Unrestricted Funds £	Restricted Funds £	Total 31/3/2025 £	Restated Total 31/3/2024 £
Receipts				
Grants and Donations	0	0	0	0
Income from Investments	2,629	0	2,629	2,387
Operating activities to further the Charity's objects	168,348	106,028	274,376	249,897
Total Receipts	170,977	106,028	277,005	252,283
Payments	£	£	£	£
Payments for generating funds	0	0	0	0
Charitable activities	144,167	107,393	251,560	208,615
Asset and Investment Purchases			0	0
Total Payments	144,167	107,393	251,560	208,615
Net Receipts	26,810	-1,366	25,445	43,669
Cash funds last year end	282,809	1,392	284,201	240,532
Cash Funds this year end	309,620	26	309,646	284,201

3 Corners Pre School and Out of School Club

Statement of Assets and Liabilities at the year end

For the year ended 31st March 2025

	Total 31/3/2025 £	Restated Total 31/3/2024 £
Current Assets		
Cash	195	325
Bank Current Account	61,536	63,961
Bank Deposit Account	251,241	226,520
Debtors	2,489	1,978
Prepayments	1,152	814
	<u>316,613</u>	<u>293,598</u>
Current Liabilities		
Creditor	0	-23
Accrued Expenditure	2,097	2,168
Receipts in Advance	4,870	7,252
	<u>6,967</u>	<u>9,397</u>
Net Current Assets	<u>309,646</u>	<u>284,201</u>
Balance B/F	284,201	240,532
Surplus/Deficit for the Year	25,445	43,669
balance C/F	<u>309,646</u>	<u>284,201</u>
Restricted Reserves	26	1,392
Unrestricted Reserves	309,620	282,809
	<u>309,646</u>	<u>284,201</u>
Assets retained for 3 Corners own use (See Note)	<u>28,138</u>	<u>28,138</u>

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2025

The financial statements have been prepared using the accruals basis (2023/24 Receipts and Payments)
The 2023/24 comparatives have been restated.

Assets retained for 3 Corners own use

This is the outdoor play area purchased with grant funds received from Calderdale Metropolitan Borough Council (CMBC)

Assets recognised but not valued includes play equipment and computer equipment.

The movement in restricted funds during the year were

	Brought Forward	Receipts	Payments	Carried Forward
	£	£	£	£
Pre School Funding	0	102,889	102,889	0
EYPP/Dep	313	1,272	1,558	27
Disabled Access/Inclusion Funding	1,080	945	2,025	0
Early Years Budget Grant	0	921	921	0
	1,393	106,028	107,393	27

Amounts due or owing at 31 March 2025

The following amounts were due to be paid @ 31 March 2025:

	2024/25	Restated	
	(£)	2023/24	
		(£)	
Creditors	0	-22	
HMRC	2,097	1,105	PAYE
Receipts in Advance	4,870	7,252	Payments received in advance of invoices raised & overpayments
Triangle School	0	1,063	Hot meals
	6,967	9,397	

The following amounts were due to be received @ 31 March 2025:

	2024/25	Restated	
	(£)	2023/24	
		(£)	
Debtors	2,489	1,978	
Subscription Prepayments	515	406	
Insurance Prepayment	638	408	
	3,642	2,792	

3 Corners Pre School and Out of School Club

Notes to the Accounts (cont)

For the year ended 31st March 2025

Staff costs and numbers

	2024/25
Staff remuneration (gross)	183,408
Social security costs (Employers NI)	7,225
Pensions (Employers)	7,839
	<u>198,472</u>

The average number employees during the year was 12 (2024:12).

There were no employees with emoluments above £60,000

Trustee expenses

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

Related party transactions

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

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2025

Detailed SOFA (Accruals)

	2024/25	Restated
	£	2023/24
		£
Income		
Disabled Access Fund	945	0
Dep and EYPP	1,272	1,129
Discounts given	-4,486	-3,327
EEF	102,889	92,606
LA Grant	921	0
Holiday Club	25,956	24,048
Inclusion Funding	0	1,350
Out of School Club	127,887	110,938
Pre-School	13,804	17,789
Hot Meals	5,187	5,364
Donations	0	0
Savings Account Interest	2,629	2,387
	277,005	252,283
Expenses		
Advertising/Promotional	0	0
Bank Charges	89	88
Building	15,437	0
Cleaning	1,625	1,682
Delivery Charges	4	70
Equipment Sundries	2,920	4,349
Food	4,060	4,013
H&S	57	3
Insurances	1,301	962
Office/General Administrative Expenses	999	1,545
Other Expenses	97	313
Other Professional Services	0	0
Payroll Expenditures	182,143	154,546
Pensions	16,329	15,235
Phone Costs	562	718
Printing, Postage and Stationery	0	0
Rent	14,490	11,700
Repair and maintenance	113	2,347
Resources	2,262	2,845
Subscriptions	943	729
Training	1,335	411
Travel and Accommodation	0	0
Trips/Activities	417	1,181
Uniform	450	455
Unapplied Cash Bill Payment	0	0
Hot Meals Exp	5,864	5,424
Bad Debt Written Off	63	0
Total Other Expenses	251,560	208,615
Net Income	25,445	43,669

TRIANGLE PLAYGROUP, TRIANGLE

England & Wales - Charity number 1038694

Accounts

Charity No 1038694

3 Corners Pre School and Out of School Club

Annual Report and Financial Statements

31st March 2024

3 Corners Pre School and Out of School Club
Annual Report and Financial Statements
31st March 2024

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Governing Document

The charity has adopted the Pre School Learning Alliance, Pre School constitution 2011 as its governing document.

Objects of the charity

Objects of the charity are to provide Pre School Education and an Out of School Club for children in Calderdale.

Trustees

The trustees of the charity are:-

XX – trustee with dispensation

Laura-Jane Beddow

Amanda Dewhirst

Adam Dobson

Sue Dixon (stood down 30.11.23)

Adele Friend

Liz Park

Sara Tunstall (stood down 30.11.23)

Sara Brockbank

Bethany Painter-Naylor

Natasha Smith

Rebecca Ghelichi

Rachel Williams (stood down 30.11.23)

As of the 5th April 2008 it was agreed that all Committee Members will become trustees.

Activities and Achievements

The numbers attending 3 Corners Pre-School (PS) has remained strong with the demand for preschool having outstripped the number of places, with waiting lists in place.

There are also waiting lists in place on most mornings and evenings for Out of School Club (OSC). Additional space secured in the nurture room within Triangle School is still in use and on a Monday after-school club have been using the school hall to enable access for all those wanting space. The

Reserves

It has been agreed that 6 months' average operating expenditure (£104,000) should be held in reserve to ensure the setting remains viable during any adverse circumstances, resulting in a reduction in or suspension of services. In addition, another £5,000 is considered sufficient to cover extra staffing costs arising from sickness absence, during the year. Finally, £38,000 will be held in reserve in the eventuality of staff redundancy. Total Reserves for 2023/2024 £142,000. Funds not immediately required for the day-to-day operation of the charity are invested in a Lloyds TSB Treasurers deposit account.

Review of major risks

The committee continually reviews the major risks of the charity, and continually reviews and updates policies and procedures.

I declare, in my capacity of charity trustee, that: *The trustees have approved the report above; and*
Have authorised me to sign it on their behalf

Name: Adele Friend (Chair)

28/11/24.

Signed: A. Friend.

Sara Brockbank (Treasurer) 28/11/24



Independent Examiner's report to the Trustees of 3 Corners Pre School and Out of School Club

I report on the accounts for the year ended 31st March 2024, which are set out on pages 4 to 7.

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 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

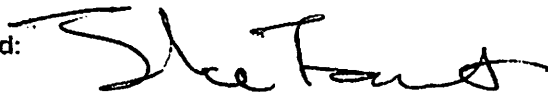
My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 Examiners 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed:



Date: 25 November 2024

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

3 Corners Pre School and Out of School Club

Receipts and Payments Account

For the year ended 31st March 2024

	Unrestricted Funds £	Restricted Funds £	Total 31/3/2024 £	Total 31/3/2023 £
Receipts				
Grants and Donations	0	0	0	50
Income from Investments	2,387	0	2,387	354
Operating activities to further the Charity's objects	154,013	95,084	249,097	227,505
Total Receipts	156,400	95,084	251,484	227,909
Payments	£	£	£	£
Payments for generating funds	0	0	0	0
Charitable activities	104,851	102,567	207,419	184,393
Asset and Investment Purchases			0	0
Total Payments	104,851	102,567	207,419	184,393
Net Receipts	51,548	-7,483	44,065	43,516
Transfer Unrestricted to Restricted	-5,007	5,007	0	0
Cash funds last year end	242,871	3,868	246,741	203,225
Cash Funds this year end	289,412	1,392	290,806	246,741

3 Corners Pre School and Out of School Club

Statement of Assets and Liabilities at the year end

For the year ended 31st March 2024

Cash Funds	Total 31/3/2024 £	Total 31/3/2023 £
Cash	325	265
Bank Current Account	63,961	22,342
Bank Deposit Account	226,520	224,133
	<u>290,806</u>	<u>246,740</u>
Assets retained for 3 Corners own use (See Note)	<u>28,138</u>	<u>28,138</u>

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2024

The financial statements have been prepared using the receipts and payments basis

Assets retained for 3 Corners own use

This is the outdoor play area purchased with grant funds received from Calderdale Metropolitan Borough Council (CMBC)

Assets recognised but not valued includes play equipment and computer equipment.

The movement in restricted funds during the year were

	Brought Forward	Receipts	Payments	Transfer From Unrestricted	Carried Forward
	£	£	£		£
Pre School Funding	2,453	92,605	100,065	5,007	0
EYPP/Dep	201	1,129	1,017		313
Disabled Access/Inclusion Funding	1,215	1,350	1,485		1,080
Apprenticeship Funding	0	0	0		0
	3,869	95,084	102,567	5,007	1,393

Amounts due or owing at 31 March 2024

The following amount were due to be paid @ 31 March 2024:

	2023/24	2022/23	
	(£)	(£)	
HMRC	1,105	40	March 2024 PAYE
Receipts in Advance	-62	-587	Payments received in advance of Invoices raised and overpayments
Triangle School	1,063	834	Rent and Meals
	2,107	7,126	

The following amount were due to be received @ 31 March 2024:

	2023/24	2022/23	
	(£)	(£)	
HMRC		0	March 2021 CJRS Grant
Prepayment	608	390	Insurance prepayment & EHC24 Rent
	608	390	

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2024

Detailed SOFA (Receipts and Payments)

	2023/24	2022/23	2021/22	2020/21	2019/20
	£	£	£	£	£
Income					
Disabled Access Fund	0	0	2,457	3,477	945
Dep and EYPP	1414	706	1,755	877	0
Discounts given	-3279	-3,448	-2,378	-811	-4,122
EEF	92303	82,630	75,679	66,094	64,722
Holiday Club	24207	24,495	16,628	11,067	18,547
Inclusion Funding	1350	1,350	405	3,276	1,512
Out of School Club	110794	103,313	81,963	38,690	96,328
Pre-School	17386	14,995	14,537	11,005	13,340
Unapplied Cash Payment Income	-62	-587	-1,881	5,657	1,386
Hot Meals	4984	4,050	1,405	1,129	4,465
Donations	0	50	0	0	0
Apprenticeship Funding	0	0	0	500	500
CJRS	0	0	3,831	25,818	0
Savings Account Interest	2387	354	13	14	27
SSP	0	0	1,415	192	0
	251,484	227,908	195,830	166,985	197,650
Expenses					
Advertising/Promotional	0	0	0	0	0
Bank Charges	88	95	101	79	102
Cleaning	1681.64	1,920	1,443	839	809
Delivery Charges	69.7	63	0	0	0
Equipment Sundries	4349.13	5,419	1,783	633	372
Food	4012.85	3,593	2,534	1,494	2,733
H&S	2.89	8	0	60	0
Insurances	980.11	935	908	888	849
Office/General Administrative Expenses	1544.69	328	775	662	845
Other Expenses	313.14	321	296	0	378
Other Professional Services	0	379	225	225	1,125
Payroll Expenditures	153481.28	137,125	129,176	124,888	122,225
Pensions	15235.1	11,242	11,968	11,896	11,904
Phone Costs	717.53	575	543	526	562
Printing, Postage and Stationery	0	0	0	0	213
Rent	11700	8,920	11,945	4,736	8,763
Repair and maintenance	2347.43	1,512	86	6,438	543
Resources	2844.75	5,230	3,901	2,469	3,520
Subscriptions	808.68	758	641	790	690
Training	411.4	215	558	158	409
Travel and Accommodation	0	0	0	0	2
Trips/Activities	1180.81	1,001	239	0	870
Uniform	454.8	421	419	340	410
Unapplied Cash Bill Payment	0	0	22	0	0
Hot Meals Exp	5194.75	4,336	2,255	234	4,639
IF	0	0	0	0	11
Total Other Expenses	207,419	184,393	169,817	157,355	161,974
Net Income	44,065	43,515	26,013	9,630	35,676

TRIANGLE PLAYGROUP, TRIANGLE

England & Wales - Charity number 1038694

Accounts

Charity No 1038694

3 Corners Pre School and Out of School Club

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31st March 2023

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Objects of the charity

Objects of the charity are to provide Pre School Education and an Out of School Club for children in Calderdale.

Trustees (as for the year 2022-23)

The trustees of the charity are:-

XX – trustee with dispensation

Laura-Jane Beddow

Amanda Dewhirst

Adam Dobson

Sue Dixon

Adele Friend

Asma Haslam (stood down 02.03.23)

Liz Park

Rachel Purvis

Ruth Edwards

Sara Tunstall

Philippa Russell (stood down 24.11.22)

Sara Brockbank

Claire Blincoe (stood down 24.11.22)

As of the 5th April 2008 it was agreed that all Committee Members will become trustees.

Activities and Achievements

The numbers attending 3 Corners Pre-School (PS) has remained strong with the demand for preschool having outstripped the number of places, with waiting lists in place.

There are also waiting lists in place on most mornings and evenings for Out of School Club (OSC). The additional space secured from February 2022 in the nurture room above Triangle School has continued to be an excellent resource to allow the OSC to expand and provide a tailored space for Y5 and Y6. 3

Corners invested in resources to meet their needs, and being able to separate the year groups in this way has been beneficial for the younger and older children. The holiday club continues to be well subscribed in all sessions and makes a profit, across the board but more so over the summer period.

The setting made a profit for the operating year 2022-23.

Management Committee

The Management Committee still enjoys a good number of parent/carer members. The Chair and Secretary remain, as in previous years, however, we have had a change in Treasurer with Phillipa Russell standing down after long service, with Sara Brockbank taking up the role. We will continue to look for new members so that some of our dedicated ex-parents can stand down, if they wish, in the knowledge that we remain well supported.

The Childcare Manager, Amanda Dewhirst and the Business Manager, Sharon McElhone, look after the day-to-day childcare and business needs, reporting to the committee at half termly meetings, and in between, as required. The role of the committee is still required to oversee the performance and running of 3 Corners and committee members have continued to review policies and procedures.

Current and Future Developments

3 Corners continues to run extremely well with a committed and hardworking team. Professional development takes place on an ongoing basis, with staff attending regular training courses to update, refresh and enhance their skills within the setting. The last Ofsted inspection in March 2022 rated the setting as 'Outstanding'.

Our Holiday Club (HC) continues to run for the whole year, apart from the Christmas holiday and 2 weeks of the summer holidays. Over the course of the year HC has made profit. We will continue to monitor income and expenditure closely to avoid unacceptable losses. This year two of our staff members went on maternity leave, but we were able to successfully cover their absence through the recruitment of an additional member of staff and existing staff taking on some additional hours to help cover the shortfall.

Regular liaison with the Head Teacher at Triangle School has continued in the year ending March 2023, enhancing communication and thus, our working relationship. This has enabled 3 Corners to provide a dedicated area for Y5 and Y6 in OSC.

Reserves

It has been agreed that 6 months' average operating expenditure (£91,500) should be held in reserve to ensure the setting remains viable during any adverse circumstances, resulting in a reduction in or suspension of services. In addition, another £5,000 is considered sufficient to cover extra staffing costs arising from sickness absence, during the year. And finally, £31,000 will be held in reserve in the eventuality of staff redundancy. Total Reserves for 2022/2023 £127,500. Funds not immediately

required for the day-to-day operation of the charity are invested in a Lloyds TSB Treasurers deposit account.

Review of major risks

The committee continually reviews the major risks of the charity, and continually reviews and updates policies and procedures.

I declare, in my capacity of charity trustee, that: *The trustees have approved the report above; and* Have authorised me to sign it on their behalf

Name: *A Friend* Adele Friend CHAIR

Signed: *A Friend* 30/11/2023

SARA BROCKBANK TREASURER



30/11/23.

Independent Examiner's report to the Trustees of 3 Corners Pre School and Out of School Club

I report on the accounts for the year ended 31st March 2023, which are set out on pages 4 to 7.

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 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- 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 you as 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 Examiners 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed:



Date: 30 November 2023

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

3 Corners Pre School and Out of School Club

Receipts and Payments Account

For the year ended 31st March 2023

	Unrestricted Funds £	Restricted Funds £	Total 31/3/2023 £	Total 31/3/2022 £
Receipts				
Grants and Donations	50	0	50	0
Income from Investments	354	0	354	13
Operating activities to further the Charity's objects	142,217	85,287	227,504	195,817
Total Receipts	142,621	85,287	227,908	195,830
Payments	£	£	£	£
Payments for generating funds	0	0	0	0
Charitable activities	92,991	91,402	184,393	169,817
Asset and Investment Purchases			0	0
Total Payments	92,991	91,402	184,393	169,817
Net Receipts	49,630	-6,115	43,515	26,013
Cash funds last year end	193,240	9,984	203,225	177,212
Cash Funds this year end	242,870	3,869	246,740	203,225

3 Corners Pre School and Out of School Club

Statement of Assets and Liabilities at the year end

For the year ended 31st March 2023

Cash Funds	Total 31/3/2023 £	Total 31/3/2022 £
Cash	265	241
Bank Current Account	22,342	49,204
Bank Deposit Account	224,133	153,780
	<hr/> 246,741 <hr/>	<hr/> 203,225 <hr/>
Assets retained for 3 Corners own use (See Note)	<hr/> 28,138 <hr/>	<hr/> 28,138 <hr/>

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2023

The financial statements have been prepared using the receipts and payments basis

Assets retained for 3 Corners own use

This is the outdoor play area purchased with grant funds received from Calderdale Metropolitan Borough Council (CMBC)

Assets recognised but not valued includes play equipment and computer equipment.

The movement in restricted funds during the year were

	Brought Forward	Receipts	Payments	Carried Forward
	£	£	£	£
Pre School Funding	9,495	82,630	89,672	2,453
EYPP/Dep	84	767	650	201
Disabled Access/Inclusion Funding	405	1,890	1,080	1,215
Apprenticeship Funding	0	0	0	0
	9,985	85,287	91,402	3,869

Amounts due or owing at 31 March 2023

The following amount were due to be paid @ 31 March 2023:

	2022/23	2021/22	
	(£)	(£)	
HMRC	0	1,793	
NEST	978	0	January 2023 late payment paid in April 2023
Receipts in Advance (RIA) (*)	6,074	5,334	Payments received in advance of invoices raised and overpayments
Triangle School	834	0	Rent and Meals
	7,886	7,126	

(*) RIA arise where payments are received in advance of invoices being raised.

The following amount were due to be received @ 31 March 2023:

	2022/23	2021/22	
	(£)	(£)	
HMRC	2,159	0	Overpaid to HMRC during 2022/23
Prepayment	390	378	Insurance prepayment
	2,549	378	

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2023

Detailed SOFA (Receipts and Payments)

	2022/23	2021/22
	£	£
Income		
Disabled Access Fund	0	2,457
Dep and EYPP	706	1,755
Discounts given	-3,448	-2,378
EEF	82,630	75,679
Holiday Club	24,495	16,628
Inclusion Funding	1,350	405
Out of School Club	103,313	81,963
Pre-School	14,995	14,537
Unapplied Cash Payment Income	-587	-1,881
Hot Meals	4,050	1,405
Donations	50	0
Apprenticeship Funding	0	0
CJRS	0	3,831
Savings Account Interest	354	13
SSP	0	1,415
	227,908	195,830
Expenses		
Advertising/Promotional	0	0
Bank Charges	95	101
Cleaning	1,920	1,443
Delivery Charges	63	0
Equipment Sundries	5,419	1,783
Food	3,593	2,534
H&S	8	0
Insurances	935	908
Office/General Administrative Expenses	328	775
Other Expenses	321	296
Other Professional Services	379	225
Payroll Expenditures	137,125	129,176
Pensions	11,242	11,968
Phone Costs	575	543
Printing, Postage and Stationery	0	0
Rent	8,920	11,945
Repair and maintenance	1,512	86
Resources	5,230	3,901
Subscriptions	758	641
Training	215	558
Travel and Accommodation	0	0
Trips/Activities	1,001	239
Uniform	421	419
Unapplied Cash Bill Payment	0	22
Hot Meals Exp	4,336	2,255
IF	0	0
Total Other Expenses	184,393	169,817
Net Income	43,515	26,013

TRIANGLE PLAYGROUP, TRIANGLE

England & Wales - Charity number 1038694

Accounts

Charity No 1038694

3 Corners Pre School and Out of School Club

Annual Report and Financial Statements

31st March 2022

3 Corners Pre School and Out of School Club – Trustees Annual Report For the year ended 31st March 2022

3 Corners Pre School and Out of school Club is the working name of the old name of Triangle Pre School, which is a registered Charity, Number 1038694. Its principal address is 3 Corners Pre School and Out of School Club, Butterworth Lane, Triangle, Sowerby Bridge, West Yorkshire, HX6 3NJ.

Governing Document

The charity has adopted the Pre School Learning Alliance, Pre School constitution 2011 as its governing document.

Objects of the charity

Objects of the charity are to provide Pre School Education and an Out of School Club for children in Calderdale.

Trustees

The trustees of the charity are:-

XX – trustee with dispensation

Laura-Jane Beddow

Claire Blincoe

Amanda Dewhirst

Adam Dobson

Sue Dixon

Adele Friend

Asma Haslam

Liz Park

Rachel Purvis

Philippa Russell

Ruth Edwards

Sara Tunstall

Becky Binns (stepped down following January 2022 meeting)

As of the 5th April 2008 it was agreed that all Committee Members will become trustees.

Activities and Achievements

Ofsted inspection on 17 March 2022 found the setting outstanding in all areas, the management committee and staff were all incredibly proud of the recognition of the service we provide, even in challenging times. Key findings include:

- Children are engrossed in a wealth of captivating and highly challenging activities and experiences, which staff expertly plan in great detail.

- Staff plan an inspiring curriculum which is informed by their meticulous observations and assessments. They use a wealth of inventive ways to expand and reinforce children's knowledge.
- Staff exchange a wealth of information with parents on entry, and thereafter. This helps staff to meet children's individual care and learning needs.

During the extended period of Covid-19 restrictions we continued to adapt the delivery of our different provisions, to take into account government guidelines on bubbles and safe practice during the Covid-19 pandemic. The close working relationship with the school meant that 3 Corners was able to continue use of the school hall, to provide the OSC within 3 bubbles, to restrict mixing between year groups. Staff maintained their flexibility with the hours and ways that they worked, and we remained incredibly grateful for their response. This was recognised by an end of year bonus of £100 in appreciation of their hard work.

3 Corners' management, in conjunction with the chair of trustees had to take a difficult decision to close for a week in January 2022 due to staff members testing positive for COVID-19 in a short time frame, making the setting unable to operate safely with required ratios. 3C management tried their best to keep certain aspects of the setting going i.e. breakfast clubs, but had to sadly close the whole setting eventually.

The numbers attending 3 Corners Pre-School (PS) and Out of School Club (OSC) recovered following the lifting of Covid-19 restrictions to the setting, with waiting lists in place on some nights for OSC. Additional space was secured from February 2022 in the nurture room above Triangle School to allow the OSC to expand and provide a tailored space for Y5 and Y6. 3 Corners invested in resources to meet their needs, and being able to separate the year groups in this way has been beneficial for the younger and older children. The holiday club continued to run with restricted numbers through the summer, and was well attended, returning to normal attendance in the new academic year.

Changes to the Early Years Foundation Status from September 2021 were well received. It has enabled staff to have a greater focus on interaction with the children, with less emphasis on administration meaning that it has had a positive impact.

Management Committee

The Management Committee still enjoys a good number of parent/carer members. Adele Friend continued in the role of chair, and the Secretary and Treasurer remain, as in previous years. We will continue to look for new members so that some of our dedicated ex-parents can stand down, if they wish, in the knowledge that we remain well supported. The Childcare Manager, Amanda Dewhirst, and the Business Manager, Sharon McElhone, look after the day to day and business needs, reporting to the committee at half termly meetings, and in between, as required. Throughout the COVID-19 response the Chair has been available to offer a committee perspective on some of the challenging decisions. The role of the committee is still required to oversee the performance and running of 3 Corners and two committee members have taken the role of reviewing policies and procedures.

Current and Future Developments

3 Corners continues to run extremely well with a committed and hardworking team. Professional development takes place on an ongoing basis, with staff attending regular training courses to update, refresh and enhance their skills within the setting. This was highlighted as a positive in the Ofsted inspection in March 2022 in which we were rated as 'Outstanding'. The 5 in food hygiene (the highest rating) in March 2020 is the most up to date inspection for food safety.

Our Holiday Club (HC) continues to run for the whole year, apart from the Christmas holiday and 2 weeks of the summer holidays. Over the course of the year HC has made a small profit despite the challenges of delivering in a COVID secure way. We will continue to monitor income and expenditure closely to avoid unacceptable losses.

Regular liaison with the Head Teacher at Triangle School has continued in the year ending March 2022, enhancing communication and thus, our working relationship. This has enabled 3 Corners to extend our space to provide a dedicated area for Y5 and Y6 in OSC.

Reserves

It has been agreed that 6 months' average operating expenditure (£90,500) should be held in reserve to ensure the setting remains viable during any adverse circumstances, resulting in a reduction in or suspension of services. In addition, another £10,000 is considered sufficient to cover extra staffing costs arising from sickness absence, during the year. This has been increased by £5,000 due to the increase in sickness absence due to COVID-19 and legal requirements to isolate. And finally, £23,000 will be held in reserve in the eventuality of staff redundancy. Total Reserves for 2021/2022 £123,500. However, we have set no upper limit on reserves due to the ongoing issues of extending our space to accommodate the numbers of children that we have in attendance/on our waiting list, as well as to secure our future in the eventuality that we were to lose our accommodation, that we currently lease on an annual rolling basis. Funds not immediately required for the day-to-day operation of the charity are invested in a Lloyds TSB Treasurers deposit account.

Review of major risks

The committee continually reviews the major risks of the charity, and continually reviews and updates policies and procedures. Revised risk assessments were put into place, and provided to parents/carers, as a result of the response to the COVID-19 pandemic. As of March 2022, the restrictions and closure of the setting, due to the COVID-19 pandemic, had not provided a substantial risk to the financial health of 3 Corners. A small profit was made for the operating year.

I declare, in my capacity of charity trustee, that: * The trustees have approved the report above; and * Have authorised me to sign it on their behalf

Name: Adele Friend

Signed: A. Friend . 24/11/22

Independent Examiner's report to the Trustees of 3 Corners Pre School and Out of School Club

I report on the accounts for the year ended 31st March 2022, which are set out on pages 4 to 7.

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 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

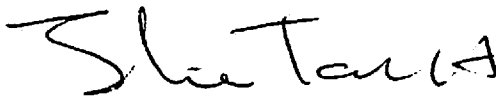
My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 Examiners 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed:



Date: 24 November 2022

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

3 Corners Pre School and Out of School Club
Annual Report and Financial Statements
31st March 2022

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3 Corners Pre School and Out of School Club

Receipts and Payments Account

For the year ended 31st March 2022

	Unrestricted Funds £	Restricted Funds £	Total 31/03/2022 £	Total 31/03/2021 £
Receipts				
Grants and Donations	0	0	0	0
Income from Investments	13	0	13	14
Operating activities to further the Charity's objects	115,520	80,297	195,817	166,971
Total Receipts	115,533	80,297	195,830	166,985
Payments	£	£	£	£
Payments for generating funds	0	0	0	0
Charitable activities	82,000	87,817	169,817	157,353
Asset and Investment Purchases			0	0
Total Payments	82,000	87,817	169,817	157,353
Net Receipts	33,533	-7,520	26,013	9,632
Cash funds last year end	159,707	17,505	177,212	167,579
Cash Funds this year end	193,240	9,985	203,225	177,211

3 Corners Pre School and Out of School Club

Statement of Assets and Liabilities at the year end

For the year ended 31st March 2022

Cash Funds	Total 31/03/2022 £	Total 31/03/2021 £
Cash	241	257
Bank Current Account	49,204	123,189
Bank Deposit Account	153,780	53,767
	<u>203,225</u>	<u>177,213</u>
Assets retained for Three Corners own use (See Note)	<u>28,138</u>	<u>28,138</u>

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2022

The financial statements have been prepared using the receipts and payments basis

Assets retained for 3 Corners own use

This is the outdoor play area purchased with grant funds received from Calderdale Metropolitan Borough Council (CMBC)

Assets recognised but not valued includes play equipment and computer equipment.

The movement in restricted funds during the year were

	Brought Forward	Receipts	Payments	Carried Forward
	£	£	£	£
Pre School Funding	16,723	75,679	82,907	9,495
EYPP/Dep	404	1,755	2,075	84
Disabled Access/Inclusion Funding	378	2,862	2,835	405
Apprenticeship Funding	0	0	0	0
	<u>17,505</u>	<u>80,297</u>	<u>87,817</u>	<u>9,985</u>

Amounts due or owing at 31 March 2022

The following amount were due to be paid @ 31 March 2022:

	2021/22	2020/21	
	(£)	(£)	
HMRC	1,793	1,251	March 2022 PAYE
Receipts in Advance	5,334	9,570	Payments received in
Triangle School	0	6,570	Rent and Meals
	<u>7,126</u>	<u>17,390</u>	

The following amount were due to be received @ 31 March 2022:

	2021/22	2020/21	
	(£)	(£)	
HMRC	0	1,761	March 2021 CJRS Gr
Prepayment	378	370	Insurance prepayment
	<u>378</u>	<u>2,131</u>	

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2022

Detailed SOFA (Receipts and Payments)

	2021/22	2020/21
	£	£
Income		
Disabled Access Fund	2,457	3,477
Dep and EYPP	1,755	877
Discounts given	-2,378	-811
EEF	75,679	66,094
Holiday Club	16,628	11,067
Inclusion Funding	405	3,276
Out of School Club	81,963	38,690
Pre-School	14,537	11,005
Unapplied Cash Payment Income	-1,881	5,657
Hot Meals	1,405	1,129
Apprenticeship Funding	0	500
CJRS	3,831	25,818
Savings Account Interest	13	14
SSP	1,415	192
	195,830	166,985
Expenses		
Advertising/Promotional	0	0
Bank Charges	101	79
Cleaning	1,443	839
Delivery Charges	0	0
Equipment Sundries	1,783	633
Food	2,534	1,494
H&S	0	60
Insurances	908	888
Office/General Administrative Expenses	775	662
Other Expenses	296	0
Other Professional Services	225	225
Payroll Expenditures	129,176	124,888
Pensions	11,968	11,896
Phone Costs	543	526
Printing, Postage and Stationery	0	0
Rent	11,945	4,736
Repair and maintenance	86	6,438
Resources	3,901	2,469
Subscriptions	641	790
Training	558	158
Travel and Accommodation	0	0
Trips/Activities	239	0
Uniform	419	340
Unapplied Cash Bill Payment	22	0
Hot Meals Exp	2,255	234
IF	0	0
Total Other Expenses	169,817	157,355
Net Income	26,013	9,630

A. Friend - Adele Friend (Chair) 24/11/22

~~Friend~~ CLARE ZINCOE 24/11/22

TRIANGLE PLAYGROUP, TRIANGLE

England & Wales - Charity number 1038694

Accounts

3 Corners Pre School and Out of School Club – Trustees Annual Report For the year ended 31st March 2021

3 Corners Pre School and Out of school Club is the working name of the old name of Triangle Pre School, which is a registered Charity, Number 1038694. Its principal address is 3 Corners Pre School and Out of School Club, Butterworth Lane, Triangle, Sowerby Bridge, West Yorkshire, HX6 3NJ.

Governing Document

The charity has adopted the Pre School Learning Alliance, Pre School constitution 2011 as its governing document.

Objects of the charity

Objects of the charity are to provide Pre School Education and an Out of School Club for children in Calderdale.

Trustees

The trustees of the charity are:-

XX – trustee with dispensation

Laura-Jane Beddow

Rebecca Haigh

Claire Blincoe

Amanda Dewhirst

Adam Dobson

Susan Dixon

Adele Friend

Asma Haslam

Elizabeth Park

Rachel Purvis

Philippa Russell

Ruth Edwards

Sara Tunstall

As of the 5th April 2008 it was agreed that all Committee Members will become trustees.

Activities and Achievements

The numbers attending 3 Corners Pre-School (PS) and Out of School Club (OSC) were very much impacted by the COVID pandemic, however, the committee took the view that it was important to be able to continue to provide this facility to key worker parents/carers, even if it meant running at a loss. During the periods of lockdown, when government restrictions applied, we were open only to the parents/carers of key workers, which significantly restricted the number of children we were able to accommodate – typically there were only 1-2 children in attendance, on any given day. To ensure

continuity of the business and restrict the losses made by 3 Corners, we made use of the government job retention scheme, to place staff on furlough, as we did not need to staff 3 Corners Pre-School or OSC to the usual, pre-pandemic, levels. The staff who continued working throughout were recognised with a small bonus, to show the appreciation of the committee.

We had to adapt the delivery of our different provisions, to take into account government guidelines on bubbles and safe practice during the pandemic. The close working relationship with the school meant that 3 Corners was able to secure use of the school hall, to provide the OSC within 3 bubbles, to restrict mixing between year groups. This meant that staff had to be increasingly flexible with the hours and ways that they worked, and we are incredibly grateful for their response over this challenging time period.

When restrictions lifted the numbers in OSC increased and holiday clubs ran with a reduced capacity of 15 children. However, we felt strongly that we needed to provide the holiday club, to the parents/carers who required it, regardless of whether we made a loss.

Management Committee

The Management Committee still enjoys a good number of parent/carer members, and has seen significant change in 2020-21, with previous members standing down and new members joining. The Chair has changed - with Sally Madden stepping down from the committee and Adele Friend taking her place. The Secretary and Treasurer remain, as in previous years. We will continue to look for new members so that some of our dedicated ex-parents can stand down, if they wish, in the knowledge that we remain well supported. The Childcare Manager, Amanda Dewhirst, and the Business Manager, Sharon McElhone, look after the day to day and business needs, reporting to the committee at half termly meetings, and in between, as required. Throughout the COVID-19 response the Chair has been available to offer a committee perspective on some of the challenging decisions. The role of the committee is still required to oversee the performance and running of 3 Corners and two committee members have taken the role of reviewing policies and procedures.

Current and Future Developments

3 Corners continues to run extremely well with a committed and hardworking team. Professional development takes place on an ongoing basis, with staff attending regular training courses to update, refresh and enhance their skills within the setting. Following our Ofsted inspection in June 2016 we were rated as 'Outstanding'. We also gained a 5 in food hygiene (the highest rating) in March 2020.

Our Holiday Club (HC) continues to run for the whole year, apart from the Christmas holiday and 2 weeks of the summer holidays. Over the course of the year HC has made a small profit despite the challenges of delivering in a COVID secure way and with reduced demand, due to the pandemic. We will continue to monitor income and expenditure closely to avoid unacceptable losses.

Regular liaison with the Head Teacher at Triangle School has continued in the year ending March 2021, enhancing communication and thus, our working relationship. Discussions to establish how we might extend our space, in order to increase our intake/provide a dedicated space for the older children, have been largely placed on hold as a result of the different way we have had to deliver during the pandemic – with 3 Corners thankful for school providing the use of the school hall to enable a continued service for parents/carers using OSC.

Reserves

It has been agreed that 6 months' average operating expenditure (£90,500) should be held in reserve to ensure the setting remains viable during any adverse circumstances, resulting in a reduction in or suspension of services. In addition, another £10,000 is considered sufficient to cover extra staffing costs arising from sickness absence, during the year. This has been increased by £5,000 due to the increase in sickness absence due to COVID-19 and legal requirements to isolate. And finally, £22,500 will be held in reserve in the eventuality of staff redundancy. Total Reserves for 2020/2021 £123,000. Funds not immediately required for the day-to-day operation of the charity are invested in a Lloyds TSB Treasurers deposit account.

Review of major risks

The committee continually reviews the major risks of the charity, and continually reviews and updates policies and procedures. Revised risk assessments were put into place, and provided to parents/carers, as a result of the response to the COVID-19 pandemic. As of March 2021, the restrictions and closure of the setting, due to the COVID-19 pandemic, had not provided a substantial risk to the financial health of 3 Corners, due to the use of the job retention scheme to mitigate losses. A small profit was made for the operating year.

I declare, in my capacity of charity trustee, that: * The trustees have approved the report above; and * Have authorised me to sign it on their behalf

Name:

Signed:

Charity No 1038694

3 Corners Pre School and Out of School Club

Financial Statements

31st March 2021

3 Corners Pre School and Out of School Club

Receipts and Payments Account

For the year ended 31st March 2021

	Unrestricted Funds £	Restricted Funds £	Total 31/03/2021 £	Total 31/03/2020 £
Receipts				
Grants and Donations	0	0	0	0
Income from Investments	14	0	14	27
Operating activities to further the Charity's objects	92,747	74,224	166,971	197,623
Total Receipts	92,761	74,224	166,985	197,650
Payments	£	£	£	£
Payments for generating funds	0	0	0	0
Charitable activities	75,346	82,007	157,353	161,974
Asset and Investment Purchases			0	0
Total Payments	75,346	82,007	157,353	161,974
Net Receipts	17,415	-7,783	9,632	35,676
Cash funds last year end	142,292	25,288	167,579	131,903
Cash Funds this year end	159,707	17,505	177,211	167,579

3 Corners Pre School and Out of School Club

Statement of Assets and Liabilities at the year end

For the year ended 31st March 2021

Cash Funds	Total 31/03/2021 £	Total 31/03/2020 £
Cash	257	588
Bank Current Account	123,189	113,238
Bank Deposit Account	53,767	53,753
	<u>177,213</u>	<u>167,579</u>
Assets retained for Three Corners own use (See Note)	<u>28,138</u>	<u>28,138</u>

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2021

The financial statements have been prepared using the receipts and payments basis

Assets retained for 3 Corners own use

This is the outdoor play area purchased with grant funds received from Calderdale Metropolitan Borough Council (CMBC)

Assets recognised but not valued includes play equipment and computer equipment.

The movement in restricted funds during the year were

	Brought Forward	Receipts	Payments	Carried Forward
	£	£	£	£
Pre School Funding	24,392	66,094	73,763	16,723
EYPP/Dep	0	877	473	404
Disabled Access/Inclusion Funding	896	6,753	7,271	378
Apprenticeship Funding	0	500	500	0
	<u>25,288</u>	<u>74,224</u>	<u>82,007</u>	<u>17,505</u>

Amounts due or owing at 31 March 2021

The following amount were due to be paid @ 31 March 2021:

	2020/21
	(£)
HMRC	1,251 March 2021 PAYE
Triangle School	6,570 Rent and Meals
	<u>7,821</u>

The following amount were due to be received @ 31 March 2021:

	2020/21
	(£)
HMRC	1,761 March 2021 CJRS Grant
Debtors	3,913 (Net) Amounts Billed not paid
Prepayment	370 Insurance
	<u>6,043</u>

3 Corners Pre School and Out of School Club

Notes to the Accounts

For the year ended 31st March 2021

Detailed SOFA (Receipts and Payments)

	2020/21	2019/20
	£	£
Income		
Disabled Access Fund	3,477	945
Dep and EYPP	877	0
Discounts given	-811	-4,122
EEF	66,094	64,722
Holiday Club	11,067	18,547
Inclusion Funding	3,276	1,512
Out of School Club	38,690	96,328
Pre-School	11,005	13,340
Unapplied Cash Payment Income	5,657	1,386
Hot Meals	1,129	4,465
Apprenticeship Funding	500	500
CJRS	25,818	0
Savings Account Interest	14	27
SSP	192	0
	<u>166,985</u>	<u>197,650</u>
Expenses		
Advertising/Promotional	0	0
Bank Charges	79	102
Cleaning	839	809
Delivery Charges	0	0
Equipment Sundries	633	372
Food	1,494	2,733
H&S	60	0
Insurances	888	849
Office/General Administrative Expenses	662	845
Other Expenses	0	378
Other Professional Services	225	1,125
Payroll Expenditures	124,888	122,225
Pensions	11,896	11,904
Phone Costs	526	562
Printing, Postage and Stationery	0	213
Rent	4,736	8,763
Repair and maintenance	6,438	543
Resources	2,469	3,520
Subscriptions	790	690
Training	158	409
Travel and Accommodation	0	2
Trips/Activities	0	870
Uniform	340	410
Hot Meals Exp	234	4,639
IF	0	11
Total Other Expenses	<u>157,355</u>	<u>161,974</u>
Net Income	<u>9,630</u>	<u>35,676</u>

Independent Examiner's report to the Trustees of 3 Corners Pre School and Out of School Club

I report on the accounts for the year ended 31st March 2021, which are set out on pages 4 to 7.

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 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- 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 you as 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 Examiners 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed:

Date: 18 November 2021

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