

Baildon Village Pre School

Charity number 1038776

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



West Yorkshire Community Accounting Service

Baildon Village Pre School

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

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Prepared by West Yorkshire Community Accounting Service

Baildon Village Pre School

Trustees' report for the year ended 31 August 2021

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

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

Name	Position	Dates
Claire Aaron-Zeb	Chair	
Edward Arkell	Secretary	
Richard Walton	Treasurer	
Emily Groves		

Advisers:

Sarah Scholefield	OFSTED Adviser
Rachel James	
Gillian Wood	
Nicola Kettlewell	
Naomi Haworth	

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1038776, on 18 June 1994.

Principal address

c/o Baildon Methodist Church
Newton Way
Baildon BD17 5NH

Bankers

HSBC UK Bank plc
1 Well Croft
Shipley BD18 3QH

Independent examiner

Rhys North ACA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 19 April 1994 as amended 10 July 2014.

Method of recruitment and appointment of trustees

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

Baildon Village Pre School

Trustees' report (continued) for the year ended 31 August 2021

Objectives and activities

The charity's objects

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The charity's main activities

Baildon Village Pre-school (BVPS) provides a community-based education for children aged 2 to 4 years which was rated as 'Good' by Ofsted's last inspection. The Pre-school serves a diverse local community, welcoming any child regardless of race, creed, gender, culture or disability. The children enjoy a wide variety of activities at Pre-school for example: crafts, construction, role play, language, number and motor skills as well as activities to encourage hand - eye coordination. All the activities form the foundations on which the more formal world of nursery and school can be built. "Learning through play" is our motto. The Pre School Alliance Constitution is our governing document.

Public benefit statement

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education through the provision of a safe environment for children between the ages of 2 and 4 years to learn through play.

Achievements and performance

Throughout the year, BVPS has operated at near full capacity when possible. BVPS has remained open safely throughout the Coronavirus pandemic to support the needs of the children who attend the Pre-school and support any key workers who had childcare needs as flexibly as possible. To ensure that we continue to meet the needs of the parents and carers, BVPS has offered extended hours.

Financial review

The net receipts for the year were £14,665, all relating to unrestricted funds.

Reserves policy

We want to ensure that we have sufficient funds to enable the day to day running of the pre-school. We also want to ensure that we have the funds available to meet any specific costs should the pre-school have to close.

The following levels of cash reserves are currently felt to be appropriate, based on current staffing levels and occupancy rates:

To cover redundancy and other costs associated with closure: £20,000

To act as short term working capital, to cover fluctuations in receipts or payments or short term reductions in occupancy levels: £5,000

The charity's free reserves, excluding fixed assets, at the year end were £55,958.

Trustees recognise that the current level of reserves exceed the target level of reserves. Given this position a review of the reserves, as well as the reserves policy, is planned in the new financial year in order to both plan for and take, where necessary, any needed actions.

Signed on behalf of the board of trustees on 13/6/2022

Richard Walton (Trustee)

Baildon Village Pre School

Independent examiner's report to the trustees of Baildon Village Pre School

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 August 2021, which are set out on pages 5 to 8.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination 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 charity as required by section 130 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.

Rhys North ACA

14/6/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Baildon Village Pre School
Receipts and payments account
for the year ended 31 August 2021

	Notes	2021 Total funds £	2020 Total funds £
Receipts			
Grants and donations	(2)	30	500
Contract income and fees		117,789	81,983
Fundraising	(3)	243	353
Interest received		4	45
Commission on photo sales		-	42
Total receipts		118,066	82,923
Payments			
Salaries and NI	(4)	72,512	59,623
Staff training		741	-
DBS checks		228	49
Rent		23,625	8,144
OFSTED inspection fee		-	35
Refreshments		1,013	647
Equipment		1,586	10,249
Repairs and renewals		278	120
Stationery, printing and postage		601	405
Insurance		644	468
Mobile phone		302	337
Accountancy		1,295	1,441
Website		96	-
Independent examination		480	-
Total payments		103,401	81,518
Net receipts / (payments)		14,665	1,405
Fund balances brought forward		41,293	39,888
Fund balances carried forward		55,958	41,293

Baildon Village Pre School
Statement of assets and liabilities
as at 31 August 2021

	2021	2020
	Total	Total
	£	£
Cash funds		
Cash at bank	55,883	41,248
Cash in hand	75	45
Total cash funds	<u>55,958</u>	<u>41,293</u>
 Other monetary assets	 £	
Rent prepayment	841	
Insurance prepayment	492	
	<u>1,333</u>	
 Assets retained for the charity's own use		
Play equipment		
Shelving and Tables		
Computer		
Camera equipment		
 Liabilities	 £	
Independent examination	480	
HMRC	558	
Pensions	40	
	<u>1,078</u>	

Approval of the accounts

The financial statements were approved by the board of trustees on 13/6/2022

Richard Walton (Trustee)

Baildon Village Pre School

Notes to the accounts

for the year ended 31 August 2021

1 Accounting policies

Basis of accounting

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

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

No changes have been made to the accounts for previous years.

Taxation

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

Fund accounting

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

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

Baildon Village Pre School
Notes to the accounts continued
for the year ended 31 August 2021

2 Grants and donations

	2021 Total funds £	2020 Total funds £
Baildon Town Council	-	500
Donations	30	-
	<u>30</u>	<u>500</u>

3 Fundraising

	2021 Total funds £	2020 Total funds £
Baildon at Christmas	138	118
Easter Egg Hunt	-	150
Raffle	-	85
Clothes sale	105	-
	<u>243</u>	<u>353</u>

4 Staff costs and numbers

	2021 £	2020 £
Gross salaries	72,210	59,384
Social security costs	2,913	1,597
Employment allowance	(2,913)	(1,597)
Pensions	302	239
	<u>72,512</u>	<u>59,623</u>

The average number employees during the year was 6.1, being an average of 4.3 full time equivalent (2020: 6.8, 4.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021 £	2020 £
Costs of the scheme to the charity for the year	302	239
Amount of any contributions outstanding at the year end	17	17

5 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.