

# **Baildon Village Pre School**

Charity number 1038776

## **Annual Report and Financial Statements for the year ended 31 August 2023**



**WYCAS**

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **Baildon Village Pre School**

## **Annual Report and Financial Statements for the year ended 31 August 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Baildon Village Pre School

## Trustees' report for the year ended 31 August 2023

### 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
Jo Garbett	Chair	Appointed 16 November 2022
Trevor Slater	Secretary	Appointed 16 November 2022
Peter Moon	Treasurer	Appointed 16 November 2022
Claire Aaron-Zeb	Chair	Resigned 16 November 2022
Edward Arkell	Secretary	Resigned 16 November 2022
Richard Walton	Treasurer	Resigned 16 November 2022
Emily Groves		Resigned 16 November 2022
Kerri Jackson		Resigned 17 August 2023
Natasha Gibbs		Appointed 16 November 2022
Lauren Crease		Appointed 16 November 2022
Zoe Smith		Appointed 16 November 2022
Mandy Bruce		Appointed 16 November 2022
		Resigned 8 November 2023
Sarah Wilkinson		Appointed 16 November 2022
Sarah Scholefield	OFSTED Adviser	Appointed 4 December 2023
Catherine Murray		Appointed 4 December 2023

### Advisers:

Rachel James	
Gillian Wood	Resigned 16 November 2022
Nicola Kettlewell	Resigned 16 November 2022
Naomi Haworth	

**Charity number** 1038776 Registered in England and Wales

Registered and principal address	Bankers
c/o Baildon Methodist Church	HSBC UK Bank plc
Newton Way	1 Well Croft
Baildon BD17 5NH	Shipley BD18 3QH

### Independent examiner

Rhys North ACA

### West Yorkshire Community Accountancy Service CIO

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 2023**

### **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 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. We achieved a good rating after our recent Ofsted and staff continue to improve their skills and knowledge and have attended training in safeguarding, SEND and one member of staff completed the Early Years Professional Development Programme. Our aim is to continue providing a good quality of care at an affordable price.

#### **Financial review**

The net payments for the year were £14,171, all relating to unrestricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £31,640.

The trustees have agreed that the appropriate reserves policy is to retain between three and six months operational costs in reserve and that a position in the middle is preferred. This gives a policy range of £31,000 to £62,000 and a target of £46,500.

Trustees recognise that the current level of reserves is within range but below the target level of reserves. Whilst the financial outlook for 2023/2024 remains challenging the trustees have plans to increase occupancy which is then expected to enable the charity's reserves to increase over the next few years.

Approved by the board of trustees on 16/06/2024

Peter Moon (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 charity for the year ended 31 August 2023, 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 charity'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 Charities Act;
- 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

19/06/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Baildon Village Pre School**  
**Receipts and payments account**  
**for the year ended 31 August 2023**

	Notes	2023 Total funds £	2022 Total funds £
<b>Receipts</b>			
Contract income and fees		107,937	114,787
Fundraising		695	30
Interest received		342	16
Other income		382	478
<b>Total receipts</b>		<b>109,356</b>	<b>115,311</b>
<b>Payments</b>			
Salaries and NI	(2)	86,460	88,820
Staff training and uniforms		558	504
DBS checks		81	189
Rent and Rates		27,489	29,118
OFSTED inspection fee		35	35
Refreshments		1,146	856
Equipment and materials		2,709	1,849
Repairs and renewals		114	231
Stationery, printing and postage		472	393
Insurance		704	646
Mobile phone		335	315
Accountancy		1,515	1,826
Website		1,362	156
Independent examination		480	480
Bank charges		67	40
<b>Total payments</b>		<b>123,527</b>	<b>125,458</b>
<b>Net receipts / (payments)</b>		<b>(14,171)</b>	<b>(10,147)</b>
<b>Fund balances brought forward</b>		<b>45,811</b>	<b>55,958</b>
<b>Fund balances carried forward</b>		<b>31,640</b>	<b>45,811</b>

**Baildon Village Pre School**  
**Statement of assets and liabilities**  
**as at 31 August 2023**

	2023	2022
	Total	Total
	£	£
<b>Cash funds</b>		
Cash at bank	31,279	45,742
Cash in hand	361	69
<b>Total cash funds</b>	<u>31,640</u>	<u>45,811</u>

<b>Debtors and prepayments</b>	2023
	£
Prepayments - Insurance and training course	888
	<u>888</u>

<b>Liabilities</b>	2023
	£
Accruals - Independent examination	792
Taxation and social security	688
Other creditors - Pension contributions	198
	<u>1,678</u>

The financial statements were approved by the board of trustees on 16/06/2024

Peter Moon (Trustee)

# **Baildon Village Pre School**

## **Notes to the accounts**

### **for the year ended 31 August 2023**

#### **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.



**Baildon Village Pre School**  
**Notes to the accounts continued**  
**for the year ended 31 August 2023**

<b>2 Staff costs and numbers</b>	2023	2022
	£	£
Gross salaries	85,211	87,462
Social security costs	4,326	4,814
Employment allowance	(4,326)	(4,307)
Pensions	1,249	851
	<u>86,460</u>	<u>88,820</u>

The average number employees during the year was 6.7, being an average of 5 full time equivalent (2021: 6.1, 4.3 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2023	2022
	£	£
Costs of the scheme to the charity for the year	1,249	851
Amount of any contributions outstanding at the year end	85	69

**3 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.