

Baildon Village Pre School

Charity number 1038776

Annual Report and Financial Statements for the year ended 31 August 2024



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Baildon Village Pre School

Annual Report and Financial Statements for the year ended 31 August 2024

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7 to 8

Prepared by West Yorkshire Community Accountancy Service CIO

Baildon Village Pre School

Trustees' report for the year ended 31 August 2024

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	
Trevor Slater	Secretary	
Peter Moon	Treasurer	
Kerri Jackson		Resigned 17 August 2023
Natasha Gibbs		
Lauren Crease		Resigned 1 May 2024
Zoe Smith		
Mandy Bruce		Resigned 8 November 2023
Sarah Wilkinson		Appointed 16 November 2022
Sarah Scholefield	OFSTED Adviser	Appointed 4 December 2023
Catherine Murray		Appointed 4 December 2023
Helen Brearley		Appointed 3 July 2024
Sarah Pollard		Appointed 3 July 2024
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 2024

Objectives and activities

The charity's 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.

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. We achieved a good rating after our latest Ofsted and staff continue to improve their skills and knowledge and have attended training in safeguarding. Our aim is to continue providing a good quality of care at an affordable price.

Financial review

The net receipts for the year were £20,027, all relating to unrestricted funds.

Reserves policy

The charity's free reserves, at the year end were £51,667.

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 £35,100 to £70,200 and a target of £52,600.

Approved by the board of trustees on 21/5/2025

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 2024, 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

28/5/2025

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 2024

	Notes		
		2024	2023
		Total	Total
		funds	funds
		£	£
Receipts			
Contract income and fees		143,159	107,937
Donations		1,000	-
Fundraising		845	695
Interest received		460	342
Other income		-	382
Total receipts		145,464	109,356
Payments			
Salaries NI and pensions		97,747	86,460
Staff training and uniforms		230	558
DBS checks		188	81
Rent and Rates		20,534	27,489
OFSTED inspection fee		35	35
Refreshments		1,034	1,146
Equipment and materials		1,151	2,709
Repairs and renewals		66	114
Stationery, printing and postage		404	472
Insurance		749	704
Mobile phone		420	335
Accountancy		632	1,515
Website		1,392	1,362
Independent examination		792	480
Bank charges		63	67
Total payments		125,437	123,527
Net receipts / (payments)		20,027	(14,171)
Fund balances brought forward		31,640	45,811
Fund balances carried forward		51,667	31,640

Baildon Village Pre School
Statement of assets and liabilities
as at 31 August 2024

	2024	2023
	Total	Total
	£	£
Cash funds		
Cash at bank	51,631	31,279
Cash in hand	36	361
Total cash funds	<u>51,667</u>	<u>31,640</u>
 Debtors and prepayments	 2024	
	£	
Prepayments	562	
	<u>562</u>	
 Liabilities	 2024	
	£	
Accruals	792	
Taxation and social security	888	
Other creditors	233	
	<u>1,913</u>	

The financial statements were approved by the board of trustees on 21/5/2025

Peter Moon (Trustee)

Baildon Village Pre School

Notes to the accounts

for the year ended 31 August 2024

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.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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 2024

2 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 in their role as trustee.