

# ST ANDREW'S PLAYGROUP (HALIFAX)

England & Wales · Charity number 1045454

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1995-04-24

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

## Contact

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**Address** St. Andrews Methodist Church  
Huddersfield Road  
Halifax  
HX3 0AT

**Phone** 07852927812

**Email** [littlemonkeyspreschool@gmail.com](mailto:littlemonkeyspreschool@gmail.com)

**Website** [www.littlemonkeys-halifax.org.uk](http://www.littlemonkeys-halifax.org.uk)

## Activities

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**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:** Provides pre-school care + education for up to 25 2-4 yr olds.

## Classification

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

## Geography

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- Calderdale

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£163,683	£111,437	-	-
2024-03-31	£135,729	£84,269	-	-
2023-03-31	£84,931	£79,184	-	-
2022-03-31	£80,148	£67,267	-	-
2021-03-31	£70,929	£53,684	-	-

## Trustees

Name	Role	Appointed
<b>Michelle Dooley</b>	Chair	2024-09-01
Ann Booth		2024-04-01
Carla Shepherd		2024-09-01
Jessica Lois Sugden-Garnett		2023-07-06
Kate Lumb		2024-09-01
Lucy Greensides		2025-09-23
Thomas Owens		2026-04-01

**ST ANDREW'S PLAYGROUP (HALIFAX)**

England & Wales - Charity number 1045454

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# Accounts

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# **St Andrew's Playgroup (Halifax)**

Charity number 1045454

## **Annual Report and Financial Statements for the year ended 31 March 2025**



# **St Andrew's Playgroup (Halifax)**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report for the year ended 31 March 2025**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Xana-Jo Bardsley	Chair	Appointed 24 Jun 2024
Zoe Sembi	Fundraiser	Resigned Sept 2024
Rebecca McDonnell	Secretary	Resigned Sept 2024
Helen Howard		Resigned Sept 2024
Carla Shepheard		Appointed 1 Sept 2024
Kate Lumb		Appointed 1 Sept 2024
Michelle Dooley		Appointed 1 Sept 2024
Jennifer Carrington		Appointed 3 Jun 2024
Ann Booth		Appointed 1 Apr 2024
Jessica Sudgen-Garnett		

**Charity number** 1045454 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
St. Andrew's Methodist Church	Lloyds TSB
Huddersfield Road	Commercial Street
Halifax	Halifax
HX3 0AT	HX1 1AD

### **Independent examiner**

Katy Sargeant

### **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 12 January 1994 and amended on 15 November 2011.

### **Method of recruitment and appointment of trustees**

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

The aims of the Pre-school are 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 and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

#### **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.

#### **Achievements and performance**

A strong year for the pre school and number of children attending has been high, lots of activities provided for the children including PE, forest school, sing and sign, science and boogie babies. We also held a Christmas fair and stall at the Halifax gala held to raise funds for the pre school.

#### **Financial review**

The net receipts for the year were £52,246, including net receipts of £7,458 on unrestricted funds and net receipts of £44,788 on restricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £61,587.

The committee has reviewed the need for reserves in line with guidance issued by the Charity Commission and the Pre-school Learning Alliance. The Pre-school needs reserves in order to:

- Meet redundancy liabilities should the Pre-school need to close;
- Ensure continuity of service provision by meeting unexpected costs such as cover for illness etc.;
- Covering running costs during periods of lower income(e.g., while adjusting to school policy changes or following falls in fundraising);
- Replace equipment as it wears out.

Therefore, the pre-school aims to work towards and maintain:

- Redundancy liabilities as of Jan 2025: £18,070.
- 25% of the total basic annual wages bill, including tax, pensions and PLA expenses for completing wage slips and tax information and an allowance for staff overtime. This equates to £16,918.
- 3 months' rent – this equates to £3,240
- 1 month's rent and money for removal costs should we have to relocate the setting. This equates to £3,000
- Cost of insurance £610.

Total reserves £41,839

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Reserves policy continued**

\*In the event that the pre-school is required to use the reserves, the total above must cover both three months' running costs and redundancies, but in the event that this cannot be met the total reserves must allow at a minimum for one month's running costs and redundancies, which as of January 2025 would be £25,941.94.

The Committee believes that this level of reserves is prudent and necessary to ensure that the pre-school can run efficiently and meet future needs. Therefore, increasing the reserves needs to be the Committee's priority for any profits that are made.

The Committee are committed to increasing the reserves as per the conditions of the sustainability grant and this is reviewed on a regular basis.

The Committee will monitor the actual levels of reserves and compare with the target at least once a year (at the end of the financial year).

In the event of reserves falling significantly below the target level, the pre-school will aim to restore the reserves as soon as possible by increasing fundraising, increasing earned income or reducing expenditure.

### **Surplus Policy**

If the pre-school makes a surplus at year end, 20% may be kept back in reserves to meet unexpected circumstances (as noted in reserves policy above). However, as the pre-school is a charitable organisation, and if reserves are at a sufficient level, then all remaining surplus will be put back into the pre-school.

### **Staff**

By the following means:

- Retention of staff working hours – the pre-school will aim to keep staff hours consistent throughout the year and not reduce staff working hours when numbers are traditionally lower at the start of the September term;
- Staff pay – the pre-school will aim to use some of the surplus to pay well-performing staff bonuses at the year end; and
- Staff training – the pre-school will commit to investing in staff training for its permanent staff members.

### **Equipment**

- The pre-school will continue to invest in equipment, as the Head of pre-school and Committee deem appropriate.

Approved by the board of trustees on 24/9/25

Jessica Sugden-Garnett (Trustee)

## **St Andrew's Playgroup (Halifax)**

### **Independent examiner's report to the trustees of St Andrew's Playgroup (Halifax)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 6 to 10.

#### **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.

Katy Sargeant

25/9/25

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**St Andrew's Playgroup (Halifax)**  
**Receipts and payments account**  
**for the year ended 31 March 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants	(2)	1,548	142,155	143,703	112,631
Fees		17,367	-	17,367	19,519
Fundraising income		1,950	-	1,950	1,744
Bank interest		421	-	421	367
Other income		242	-	242	1,468
<b>Total receipts</b>		<b>21,528</b>	<b>142,155</b>	<b>163,683</b>	<b>135,729</b>
<b>Payments</b>					
Salaries		7,633	70,893	78,526	62,671
Payroll charges		-	363	363	387
Rent		-	12,690	12,690	9,900
Insurance		-	645	645	597
Snacks		556	-	556	299
Leaver gifts		223	-	223	202
Activity and material costs		1,671	8,280	9,951	4,103
Training		-	478	478	229
Fundraising costs		2,893	-	2,893	1,981
Uniform and clothing		-	175	175	247
Independent examination		(90)	816	726	726
Administration		-	297	297	306
Website		-	86	86	57
Subscriptions		-	84	84	84
Cleaning and hygiene		250	-	250	60
Staff Gifts		844	-	844	474
Freelance staff		90	2,560	2,650	1,946
<b>Total payments</b>		<b>14,070</b>	<b>97,367</b>	<b>111,437</b>	<b>84,269</b>
<b>Net receipts / (payments)</b>		<b>7,458</b>	<b>44,788</b>	<b>52,246</b>	<b>51,460</b>
<b>Fund balances brought forward</b>		<b>54,129</b>	<b>53,215</b>	<b>107,344</b>	<b>55,884</b>
<b>Fund balances carried forward</b>	(3)	<b>61,587</b>	<b>98,003</b>	<b>159,590</b>	<b>107,344</b>

**St Andrew's Playgroup (Halifax)**  
**Statement of assets and liabilities**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	60,715	98,003	158,718	107,041
Cash in hand	872	-	872	303
<b>Total cash funds</b>	<u>61,587</u>	<u>98,003</u>	<u>159,590</u>	<u>107,344</u>

**Debtors and prepayments**

	2025
	£
Prepayments	406
	<u>406</u>

**Assets retained for the charity's own use**

Various toys and play equipment  
 Photocopier/printer  
 Laptops and iPads  
 Outdoor climbing equipment

**Liabilities**

	2025
	£
Accruals	816
	<u>816</u>

The financial statements were approved by the board of trustees on 24/9/25

Jessica Sugden-Garnett (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **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.

**St Andrew's Playgroup (Halifax)**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Calderdale Met. Borough Council (CMBC)	1,548	142,155	143,703	112,631
	<u>1,548</u>	<u>142,155</u>	<u>143,703</u>	<u>112,631</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
CMBC - DAF Funding	3,084	910	354	-	3,640
CMBC - Inclusion Funding	2,294	22,457	24,751	-	-
CMBC - Early Education Funding	45,001	101,148	64,461	-	81,688
CMBC - Pupil Premium/Deprivation	2,836	7,461	4,939	-	5,358
CMBC Decatch	-	7,317	-	-	7,317
CMBC EHCP	-	2,862	2,862	-	-
	<u>53,215</u>	<u>142,155</u>	<u>97,367</u>	<u>-</u>	<u>98,003</u>

**Fund name**

**Purpose of restriction**

CMBC - DAF Funding

To support children with disabilities or special educational needs.

CMBC - Inclusion Funding

For one to one care.

CMBC - Early Education Funding

For the provision of free early years provision for all 3-4 year olds and 2 year olds that meet criteria.

CMBC - Pupil Premium/Deprivation

Additional funding to enhance the education provision for disadvantaged and/or vulnerable children.

CMBC Decatch

To support fee paying children with SEND.

CMBC EHCP

To support SEND children.

**4 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.

**ST ANDREW'S PLAYGROUP (HALIFAX)**

England & Wales - Charity number 1045454

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# Accounts

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# **St Andrew's Playgroup (Halifax)**

Charity number 1045454

## **Annual Report and Financial Statements**

**for the year ended 31 March 2024**



# **St Andrew's Playgroup (Halifax)**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report for the year ended 31 March 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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Roxanne Bateman	Chair	Resigned Jan 2024
Xana-Jo Bardsley	Chair	Appointed 24 Jun 2024
Stephaney Milligan	Treasurer	Resigned Sept 2023
Zoe Sembi	Fundraiser	Resigned Sept 2024
Rebecca McDonnell	Secretary	Resigned Sept 2024
Amy Bennett		Resigned Sept 2023
Helen Howard		Appointed 17 Jul 2023, resigned Sept 2024
Carla Shepheard		Appointed 1 Sept 2024
Kate Lumb		Appointed 1 Sept 2024
Michelle Dooley		Appointed 1 Sept 2024
Jennifer Carrington		Appointed 3 Jun 2024
Ann Booth		Appointed 1 Apr 2024
Jessica Sudgen-Garnett		Appointed 6 Jul 2023

**Charity number** 1045454 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
St. Andrew's Methodist Church	Lloyds TSB
Huddersfield Road	Commercial Street
Halifax	Halifax
HX3 0AT	HX1 1AD

### **Independent examiner**

Katy Sargeant 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 12 January 1994 and amended on 15 November 2011.

### **Method of recruitment and appointment of trustees**

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **Objectives and activities**

#### **The charity's objects**

The aims of the Pre-school are 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 and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

#### **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.

#### **Achievements and performance**

We have continued to increase our number of children on roll (to capacity), keeping us in a financially stable position and enabling us to continue providing the much needed childcare to families in our community, as well as increasing our staff roll. We have been pleased to continue our fundraising efforts with our annual events such as our Christmas Fayre and the local gala.

#### **Financial review**

The net receipts for the year were £51,460, including net receipts of £11,942 on unrestricted funds and net receipts of £39,518 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, at the year end were £54,129.

The committee has reviewed the need for reserves in line with guidance issued by the Charity Commission and the Pre-school Learning Alliance. The Pre-school needs reserves in order to:

- Meet redundancy liabilities should the Pre-school need to close;
- Ensure continuity of service provision by meeting unexpected costs such as cover for illness etc.;
- Covering running costs during periods of lower income;
- Replace equipment as it wears out.

Based on the above we calculate the required level of reserves to be between one and three months running costs plus the cost of redundancies, which we have calculated as being between £18,400 and £30,400. The trustees acknowledge that the actual reserves were approximately £24k in excess of the policy target. The pre-school is housed within St Andrew's Church Hall, which is due for a complete rebuild due to age and substantial repairs needed. As a result, the pre-school will be required to relocate for an unknown period of time, whilst also requiring the hire of both a storage unit and portakabin/appropriate building. As such, we face higher rental costs, combined with the potential loss of income if the location is inconvenient for current/future families to travel to. This, coupled with the uncertain economic climate, means that the trustees will continue to review the position over the coming year.

Approved by the board of trustees on 08/01/2025

Carla Shephard (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Independent examiner's report to the trustees of St Andrew's Playgroup (Halifax)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 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.

Katy Sargeant ACA

13/01/2025

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**St Andrew's Playgroup (Halifax)**  
**Receipts and payments account**  
**for the year ended 31 March 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants	(2)	-	112,631	112,631	65,879
Fees		19,519	-	19,519	16,942
Fundraising Income		1,744	-	1,744	1,555
Bank Interest		367	-	367	56
Other Income		1,468	-	1,468	499
<b>Total receipts</b>		<b>23,098</b>	<b>112,631</b>	<b>135,729</b>	<b>84,931</b>
<b>Payments</b>					
Salaries		7,556	55,115	62,671	57,053
Payroll Charges		-	387	387	443
Rent		-	9,900	9,900	10,027
Insurance		40	557	597	542
Snacks		299	-	299	179
Leaver Gifts		202	-	202	26
Activity and Material costs		421	3,682	4,103	5,263
Training		-	229	229	336
Fundraising Costs		1,981	-	1,981	1,736
Uniform and Clothing		183	64	247	292
Independent examination		-	726	726	540
Administration		-	306	306	425
Website		-	57	57	86
Subscriptions		-	84	84	84
Cleaning and Hygiene		-	60	60	50
Staff Gifts		474	-	474	467
Freelance staff		-	1,946	1,946	1,635
<b>Total payments</b>		<b>11,156</b>	<b>73,113</b>	<b>84,269</b>	<b>79,184</b>
<b>Net receipts / (payments)</b>		<b>11,942</b>	<b>39,518</b>	<b>51,460</b>	<b>5,747</b>
<b>Fund balances brought forward</b>		<b>42,187</b>	<b>13,697</b>	<b>55,884</b>	<b>50,137</b>
<b>Fund balances carried forward</b>	(3)	<b>54,129</b>	<b>53,215</b>	<b>107,344</b>	<b>55,884</b>

**St Andrew's Playgroup (Halifax)**  
**Statement of assets and liabilities**  
**as at 31 March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	53,826	53,215	107,041	55,861
Cash in hand	303	-	303	23
<b>Total cash funds</b>	<u>54,129</u>	<u>53,215</u>	<u>107,344</u>	<u>55,884</u>

**Debtors and prepayments**

	2024
	£
Prepayments	371
	<u>371</u>

**Assets retained for the charity's own use**

Various toys and play equipment  
 Photocopier/printer  
 Laptop and iPad

**Liabilities**

	2024
	£
Accruals	726
Taxation and social security	269
Other creditors	245
	<u>1,240</u>

The financial statements were approved by the board of trustees on 08/01/2025

Carla Shephard (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Notes to the accounts**

### **for the year ended 31 March 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.

**St Andrew's Playgroup (Halifax)**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Calderdale Met. Borough Council (CMBC)	-	112,631	112,631	65,879
	<u>-</u>	<u>112,631</u>	<u>112,631</u>	<u>65,879</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CMBC - DAF Funding	33	3,471	420	-	3,084
CMBC - Inclusion Funding	-	27,103	24,809	-	2,294
CMBC - Early Education Funding	13,664	78,284	46,947	-	45,001
CMBC - Pupil Premium/Deprivation	-	3,773	937	-	2,836
	<u>13,697</u>	<u>112,631</u>	<u>73,113</u>	<u>-</u>	<u>53,215</u>

**Fund name**

CMBC - DAF Funding

CMBC - Inclusion Funding

CMBC - Early Education Funding

CMBC - Pupil Premium/Deprivation

**Purpose of restriction**

To support children with disabilities or special educational needs.

For one to one care.

For the provision of free early years provision for 2 to 4 year olds.

Additional funding to enhance the education provision for disadvantaged and/or vulnerable children.

**4 Related party transactions**

**Trustee expenses**

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

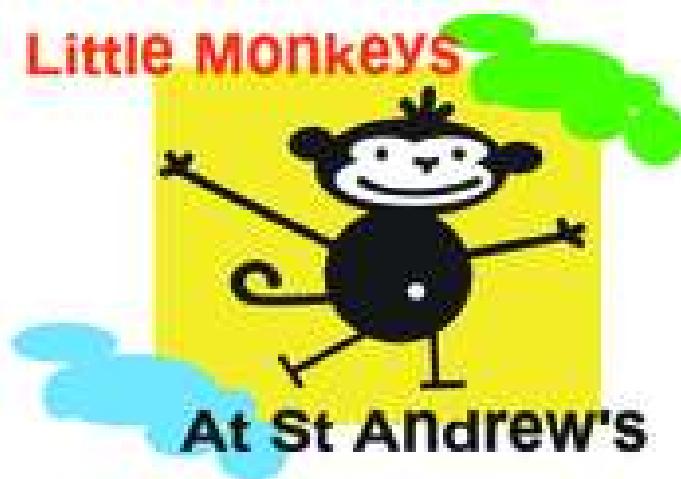
**Trustee remuneration and benefits**

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

# **St Andrew's Playgroup (Halifax)**

Charity number 1045454

## **Annual Report and Financial Statements for the year ended 31 March 2024**



# **St Andrew's Playgroup (Halifax)**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report for the year ended 31 March 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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Roxanne Bateman	Chair	Resigned Jan 2024
Xana-Jo Bardsley	Chair	Appointed 24 Jun 2024
Stephaney Milligan	Treasurer	Resigned Sept 2023
Zoe Sembi	Fundraiser	Resigned Sept 2024
Rebecca McDonnell	Secretary	Resigned Sept 2024
Amy Bennett		Resigned Sept 2023
Helen Howard		Appointed 17 Jul 2023, resigned Sept 2024
Carla Shepheard		Appointed 1 Sept 2024
Kate Lumb		Appointed 1 Sept 2024
Michelle Dooley		Appointed 1 Sept 2024
Jennifer Carrington		Appointed 3 Jun 2024
Ann Booth		Appointed 1 Apr 2024
Jessica Sudgen-Garnett		Appointed 6 Jul 2023

**Charity number** 1045454 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
St. Andrew's Methodist Church	Lloyds TSB
Huddersfield Road	Commercial Street
Halifax	Halifax
HX3 0AT	HX1 1AD

### **Independent examiner**

Katy Sargeant 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 12 January 1994 and amended on 15 November 2011.

### **Method of recruitment and appointment of trustees**

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **Objectives and activities**

#### **The charity's objects**

The aims of the Pre-school are 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 and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

#### **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.

#### **Achievements and performance**

We have continued to increase our number of children on roll (to capacity), keeping us in a financially stable position and enabling us to continue providing the much needed childcare to families in our community, as well as increasing our staff roll. We have been pleased to continue our fundraising efforts with our annual events such as our Christmas Fayre and the local gala.

#### **Financial review**

The net receipts for the year were £51,460, including net receipts of £11,942 on unrestricted funds and net receipts of £39,518 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, at the year end were £54,129.

The committee has reviewed the need for reserves in line with guidance issued by the Charity Commission and the Pre-school Learning Alliance. The Pre-school needs reserves in order to:

- Meet redundancy liabilities should the Pre-school need to close;
- Ensure continuity of service provision by meeting unexpected costs such as cover for illness etc.;
- Covering running costs during periods of lower income;
- Replace equipment as it wears out.

Based on the above we calculate the required level of reserves to be between one and three months running costs plus the cost of redundancies, which we have calculated as being between £18,400 and £30,400. The trustees acknowledge that the actual reserves were approximately £24k in excess of the policy target. The pre-school is housed within St Andrew's Church Hall, which is due for a complete rebuild due to age and substantial repairs needed. As a result, the pre-school will be required to relocate for an unknown period of time, whilst also requiring the hire of both a storage unit and portakabin/appropriate building. As such, we face higher rental costs, combined with the potential loss of income if the location is inconvenient for current/future families to travel to. This, coupled with the uncertain economic climate, means that the trustees will continue to review the position over the coming year.

Approved by the board of trustees on 08/01/2025

Carla Shephard (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Independent examiner's report to the trustees of St Andrew's Playgroup (Halifax)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 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.

Katy Sargeant ACA

13/01/2025

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**St Andrew's Playgroup (Halifax)**  
**Receipts and payments account**  
**for the year ended 31 March 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants	(2)	-	112,631	112,631	65,879
Fees		19,519	-	19,519	16,942
Fundraising Income		1,744	-	1,744	1,555
Bank Interest		367	-	367	56
Other Income		1,468	-	1,468	499
<b>Total receipts</b>		<b>23,098</b>	<b>112,631</b>	<b>135,729</b>	<b>84,931</b>
<b>Payments</b>					
Salaries		7,556	55,115	62,671	57,053
Payroll Charges		-	387	387	443
Rent		-	9,900	9,900	10,027
Insurance		40	557	597	542
Snacks		299	-	299	179
Leaver Gifts		202	-	202	26
Activity and Material costs		421	3,682	4,103	5,263
Training		-	229	229	336
Fundraising Costs		1,981	-	1,981	1,736
Uniform and Clothing		183	64	247	292
Independent examination		-	726	726	540
Administration		-	306	306	425
Website		-	57	57	86
Subscriptions		-	84	84	84
Cleaning and Hygiene		-	60	60	50
Staff Gifts		474	-	474	467
Freelance staff		-	1,946	1,946	1,635
<b>Total payments</b>		<b>11,156</b>	<b>73,113</b>	<b>84,269</b>	<b>79,184</b>
<b>Net receipts / (payments)</b>		<b>11,942</b>	<b>39,518</b>	<b>51,460</b>	<b>5,747</b>
<b>Fund balances brought forward</b>		<b>42,187</b>	<b>13,697</b>	<b>55,884</b>	<b>50,137</b>
<b>Fund balances carried forward</b>	(3)	<b>54,129</b>	<b>53,215</b>	<b>107,344</b>	<b>55,884</b>

**St Andrew's Playgroup (Halifax)**  
**Statement of assets and liabilities**  
**as at 31 March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	53,826	53,215	107,041	55,861
Cash in hand	303	-	303	23
<b>Total cash funds</b>	<u>54,129</u>	<u>53,215</u>	<u>107,344</u>	<u>55,884</u>

**Debtors and prepayments**

	2024
	£
Prepayments	371
	<u>371</u>

**Assets retained for the charity's own use**

Various toys and play equipment  
 Photocopier/printer  
 Laptop and iPad

**Liabilities**

	2024
	£
Accruals	726
Taxation and social security	269
Other creditors	245
	<u>1,240</u>

The financial statements were approved by the board of trustees on 08/01/2025

Carla Shephard (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Notes to the accounts**

### **for the year ended 31 March 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.

**St Andrew's Playgroup (Halifax)**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Calderdale Met. Borough Council (CMBC)	-	112,631	112,631	65,879
	<u>-</u>	<u>112,631</u>	<u>112,631</u>	<u>65,879</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CMBC - DAF Funding	33	3,471	420	-	3,084
CMBC - Inclusion Funding	-	27,103	24,809	-	2,294
CMBC - Early Education Funding	13,664	78,284	46,947	-	45,001
CMBC - Pupil Premium/Deprivation	-	3,773	937	-	2,836
	<u>13,697</u>	<u>112,631</u>	<u>73,113</u>	<u>-</u>	<u>53,215</u>

**Fund name**

CMBC - DAF Funding

CMBC - Inclusion Funding

CMBC - Early Education Funding

CMBC - Pupil Premium/Deprivation

**Purpose of restriction**

To support children with disabilities or special educational needs.

For one to one care.

For the provision of free early years provision for 2 to 4 year olds.

Additional funding to enhance the education provision for disadvantaged and/or vulnerable children.

**4 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.

# **St Andrew's Playgroup (Halifax)**

## **Independent examiner's report to the trustees of St Andrew's Playgroup (Halifax)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 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.

Signed:  .....

Name: Katy Sargeant ACA

13/01/2025

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**ST ANDREW'S PLAYGROUP (HALIFAX)**

England & Wales - Charity number 1045454

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# Accounts

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# **St Andrew's Playgroup (Halifax)**

Charity number 1045454

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



# **St Andrew's Playgroup (Halifax)**

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

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report for the year ended 31 March 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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Roxanne Bateman	Chair	
Stephaney Milligan	Treasurer	
Glenda Edmondson	Church Liaison	resigned Dec 2022
Anna Eland	Vice Treasurer	
Zoe Sembi	Fundraiser	
Rebecca McDonnell		
Amy Bennett	Secretary	appointed Sep 2022
Helen Howard		appointed Jul 2023

<b>Charity number</b>	1045454	Registered in England and Wales
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<b>Registered and principal address</b>	<b>Bankers</b>
St. Andrew's Methodist Church	Lloyds TSB
Huddersfield Road	Commercial Street
Halifax	Halifax
HX3 0AT	HX1 1AD

### **Independent examiner**

Katy Sargeant 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 12 January 1994 and amended on 15 November 2011.

### **Method of recruitment and appointment of trustees**

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **Objectives and activities**

#### **The charity's objects**

The aims of the Pre-school are 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 and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

#### **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.

#### **Achievements and performance**

We have continued to rise our number of children on role, keeping us in a financially stable position and enabling us to continue providing the much needed childcare to the children in our community. We have been pleased to continue our fundraising efforts with our annual events such as our Christmas fair and attending the local gala.

#### **Financial review**

The net receipts for the year were £5,747, including net receipts of £13,362 on unrestricted funds and net payments of £7,615 on restricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £42,187.

The committee has reviewed the need for reserves in line with guidance issued by the Charity Commission and the Pre-school Learning Alliance. The Pre-school needs reserves in order to:

- Meet redundancy liabilities should the Pre-school need to close;
- Ensure continuity of service provision by meeting unexpected costs such as cover for illness etc.;
- Covering running costs during periods of lower income;
- Replace equipment as it wears out.

Based on the above we calculate the required level of reserves to be between one and three months running costs plus the cost of redundancies, which we have calculated as being between £18,400 and £30,400. The trustees acknowledge that the actual reserves were approx £12k in excess of the policy target. Given uncertain economic climate, the trustees will continue to review position over the coming year.

Approved by the board of trustees on 14/12/2023

Stephaney Milligan (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Independent examiner's report to the trustees of St Andrew's Playgroup (Halifax)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 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.

Katy Sargeant ACA

14/12/2023

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**St Andrew's Playgroup (Halifax)**  
**Receipts and payments account**  
**for the year ended 31 March 2023**

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants	(2)	-	65,879	65,879	69,865
Fees		16,942	-	16,942	8,534
Fundraising Income		1,555	-	1,555	1,707
Bank Interest		56	-	56	2
Other Income		499	-	499	40
<b>Total receipts</b>		<u>19,052</u>	<u>65,879</u>	<u>84,931</u>	<u>80,148</u>
<b>Payments</b>					
Salaries		3,132	53,921	57,053	48,393
Payroll Charges		-	443	443	331
Rent		-	10,027	10,027	11,810
Insurance		-	542	542	526
Snacks		179	-	179	193
Leaver Gifts		26	-	26	148
Activity and Material costs		140	5,123	5,263	2,932
Training		-	336	336	176
Fundraising Costs		1,696	40	1,736	677
Uniform and Clothing		-	292	292	359
Independent examination		-	540	540	480
Administration		-	425	425	646
Website		-	86	86	57
Subscriptions		-	84	84	84
Cleaning and Hygiene		50	-	50	53
Staff Gifts		467	-	467	298
Freelance staff		-	1,635	1,635	104
<b>Total payments</b>		<u>5,690</u>	<u>73,494</u>	<u>79,184</u>	<u>67,267</u>
<b>Net receipts / (payments)</b>		<u>13,362</u>	<u>(7,615)</u>	<u>5,747</u>	<u>12,881</u>
<b>Fund balances brought forward</b>		<u>28,825</u>	<u>21,312</u>	<u>50,137</u>	<u>37,256</u>
<b>Fund balances carried forward</b>	(3)	<u>42,187</u>	<u>13,697</u>	<u>55,884</u>	<u>50,137</u>

**St Andrew's Playgroup (Halifax)**  
**Statement of assets and liabilities**  
**as at 31 March 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	42,164	13,697	55,861	50,078
Cash in hand	23	-	23	59
<b>Total cash funds</b>	<u>42,187</u>	<u>13,697</u>	<u>55,884</u>	<u>50,137</u>

**Debtors and prepayments**

	2023
	£
Prepayments	316
	<u>316</u>

**Assets retained for the charity's own use**

Various toys and play equipment  
 Photocopier/printer  
 Laptop and iPad

**Liabilities**

	2023
	£
Accruals	726
Taxation and social security	177
Other creditors	162
	<u>1,065</u>

The financial statements were approved by the board of trustees on 14/12/2023

Stephaney Milligan (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Notes to the accounts**

### **for the year ended 31 March 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.

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.

**St Andrew's Playgroup (Halifax)**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Calderdale Met. Borough Council (CMBC)	-	65,879	65,879	69,865
	<u>-</u>	<u>65,879</u>	<u>65,879</u>	<u>69,865</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CMBC - DAF Funding	142	1,600	1,709	-	33
CMBC - Inclusion Funding	-	15,246	15,246	-	-
CMBC - Early Education Funding	20,543	47,154	54,033	-	13,664
CMBC - Pupil Premium/Deprivation	627	1,879	2,506	-	-
	<u>21,312</u>	<u>65,879</u>	<u>73,494</u>	<u>-</u>	<u>13,697</u>

**Fund name**

**Purpose of restriction**

CMBC - DAF Funding

For the provision of free early years provision for 2 to 4 year olds.

CMBC - Inclusion Funding

To support children with disabilities or special educational needs.

CMBC - Early Education Funding

Additional funding to enhance the education provision for disadvantaged and/or vulnerable children. The transfer is for the provision of extra sessions for eligible children.

CMBC - Pupil

Premium/Deprivation

Additional funding to enhance the education provision for disadvantaged and/or vulnerable children. The transfer is for the provision of extra sessions for eligible children.

**4 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.

**ST ANDREW'S PLAYGROUP (HALIFAX)**

England & Wales - Charity number 1045454

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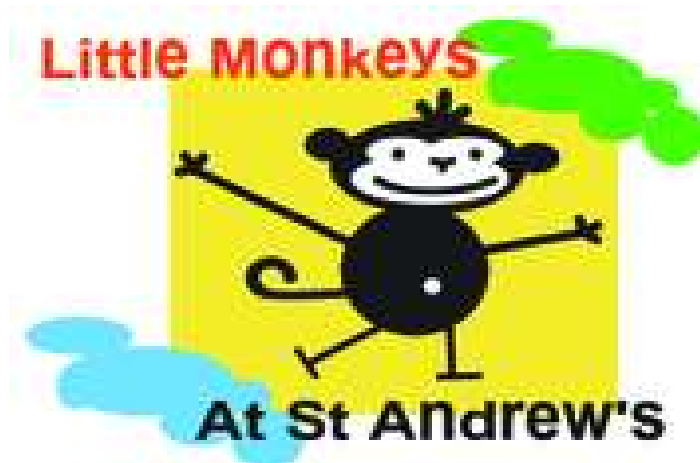
# Accounts

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# **St Andrew's Playgroup (Halifax)**

Charity number 1045454

## **Annual Report and Financial Statements for the year ended 31 March 2022**



West Yorkshire Community Accounting Service

# **St Andrew's Playgroup (Halifax)**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

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

# St Andrew's Playgroup (Halifax)

## Trustees' report for the year ended 31 March 2022

### 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
Roxanne Bateman	Chair	
Stephaney Milligan	Treasurer	
Rebecca McDonnell	Secretary	Resigned August 2022
Glenda Edmondson	Church Liaison	
Anna Eland	Vice Treasurer	
Zoe Sembi	Fundraiser	
Amy Bennett	Secretary	Appointed August 2022
<b>Charity number</b>	1045454	Registered in England and Wales

### Registered and principal address

St. Andrew's Methodist Church  
Huddersfield Road  
Halifax  
HX3 0AT

### Bankers

Lloyds TSB  
Commercial Street  
Halifax  
HX1 1AD

### Independent examiner

Elisabeth Beverley ACCA

### 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 12 January 1994 and amended on 15 November 2011.

### Method of recruitment and appointment of trustees

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

### Objectives and activities

#### The charity's objects

The aims of the Pre-school are 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 and by:

- offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Objectives and activities (continued)**

#### **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.

#### **Achievements and performance**

The pre-school this year has been beneficial to a high number of children, including a number of children with special educational needs. Being able to return to normal after the effects of the year before has been crucial to the development of all our children especially those who have left us now to go to school. This has been a big achievement for both children and staff.

We also managed to keep up with our fundraising efforts including raffle, photo sales, Christmas items and having our annual Christmas Fair, exceeding our fundraising total from the year before by approximately £500.

#### **Financial review**

The net receipts for the year were £12,881, including net receipts of £3,359 on unrestricted funds and net receipts of £9,522 on restricted funds, after transfers.

At the time of writing, the organisation is in a good financial position. We have lost a number of children to school but our numbers include more 2 year olds going forwards who will hopefully be with us for the next few years.

At the time of signing, the trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £28,825.

The committee has reviewed the need for reserves in line with guidance issued by the Charity Commission and the Pre-school Learning Alliance. The Pre-school needs reserves in order to:

- Meet redundancy liabilities should the Pre-school need to close;
- Ensure continuity of service provision by meeting unexpected costs such as cover for illness etc.;
- Covering running costs during periods of lower income;
- Replace equipment as it wears out.

Based on the above we calculate the required level of reserves to be between one and three months running costs plus the cost of redundancies, which we have calculated as being between £16,018 and £30,602.

Approved by the board of trustees on 04/01/2023

Stephaney Milligan (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Independent examiner's report to the trustees of St Andrew's Playgroup (Halifax)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022, 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 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.

Elisabeth Beverley ACCA

05/01/2023

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**St Andrew's Playgroup (Halifax)**  
**Receipts and payments account**  
**for the year ended 31 March 2022**

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants	(2)	-	69,865	69,865	64,703
Fees		8,534	-	8,534	4,916
Fundraising Income		1,707	-	1,707	1,307
Bank Interest		2	-	2	3
Other Income		40	-	40	-
<b>Total receipts</b>		<b>10,283</b>	<b>69,865</b>	<b>80,148</b>	<b>70,929</b>
<b>Payments</b>					
Salaries	(3)	5,778	42,615	48,393	41,214
Payroll Charges		-	331	331	359
Rent		-	11,810	11,810	7,005
Insurance		-	526	526	516
Snacks		193	-	193	93
Leaver Gifts		148	-	148	-
Equipment		-	-	-	967
Activity and Material costs		988	1,944	2,932	1,472
Training		-	176	176	112
Fundraising Costs		677	-	677	358
Uniform and Clothing		-	359	359	25
Accountancy		-	480	480	480
Administration		-	646	646	405
Website		-	57	57	57
Subscriptions		84	-	84	84
Cleaning and Hygiene		53	-	53	124
Staff Gifts		298	-	298	413
Freelance staff		104	-	104	-
<b>Total payments</b>		<b>8,323</b>	<b>58,944</b>	<b>67,267</b>	<b>53,684</b>
<b>Net income / (expenditure)</b>		<b>1,960</b>	<b>10,921</b>	<b>12,881</b>	<b>17,245</b>
Transfers between funds		1,399	(1,399)	-	-
<b>Net movement in funds</b>		<b>3,359</b>	<b>9,522</b>	<b>12,881</b>	<b>17,245</b>
<b>Fund balances brought forward</b>		<b>25,466</b>	<b>11,790</b>	<b>37,256</b>	<b>20,011</b>
<b>Fund balances carried forward</b>	(4)	<b>28,825</b>	<b>21,312</b>	<b>50,137</b>	<b>37,256</b>

## St Andrew's Playgroup (Halifax)

### Statement of assets and liabilities

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	28,766	21,312	50,078	37,251
Cash in hand	59	-	59	5
<b>Total cash funds</b>	<u>28,825</u>	<u>21,312</u>	<u>50,137</u>	<u>37,256</u>

#### Assets retained for the charity's own use

Various toys and play equipment

Photocopier/printer

Laptop and iPad

#### Liabilities

Independent examination

HMRC

Pension Company

Donations collected for World Book Day

£
540
224
149
<u>40</u>
<u>952</u>

The financial statements were approved by the board of trustees on 04/01/2023

Stephaney Milligan (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **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.

**St Andrew's Playgroup (Halifax)**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Calderdale MBC (CMBC)	-	69,865	69,865	64,049
HMRC	-	-	-	654
	<u>-</u>	<u>69,865</u>	<u>69,865</u>	<u>64,703</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	47,857	40,570
Social security costs	1,163	1,652
Employment allowance	(1,163)	(1,652)
Pensions	536	644
	<u>48,393</u>	<u>41,214</u>

The average number employees during the year was 4.0, being an average of 3.2 full time equivalent (2021: 3.6, 2.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	536	644
Amount of any contributions outstanding at the year end	149	-

4 Restricted funds	Balance b/f	Receipts	Payments	Transfers	Balance c/f
	£	£	£	£	£
CMBC - Early Education Funding	11,175	56,476	47,108	-	20,543
CMBC - DAF Funding	615	615	1,088	-	142
CMBC - Inclusion Funding	-	9,765	9,765	-	-
CMBC - Pupil Premium/Deprivation	-	3,009	983	(1,399)	627
	<u>11,790</u>	<u>69,865</u>	<u>58,944</u>	<u>(1,399)</u>	<u>21,312</u>

Fund name	Purpose of restriction
CMBC - Early Education Funding	For the provision of free early years provision for 2 to 4 year olds
CMBC - DAF Funding	To support children with disabilities or special educational needs
CMBC - Inclusion Funding	For one to one care
CMBC - Pupil Premium/Deprivation funding	Additional funding to enhance the education provision for disadvantaged and/or vulnerable children. The transfer is for the provision of extra sessions for eligible children.

**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.

**ST ANDREW'S PLAYGROUP (HALIFAX)**

England & Wales - Charity number 1045454

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# Accounts

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# **St Andrew's Playgroup (Halifax)**

Charity number 1045454

## **Annual Report and Financial Statements for the year ended 31 March 2021**



West Yorkshire Community Accounting Service

# **St Andrew's Playgroup (Halifax)**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by West Yorkshire Community Accounting Service**

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report for the year ended 31 March 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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Roxanne Bateman	Chair	
Claire Jackson	Vice-Chair	Resigned October 2020
Stephaney Milligan	Treasurer	
Sarah Stead	Vice-Treasurer	Resigned October 2020
Rebecca McDonnell	Secretary	
Glenda Edmondson	Church Liaison	
Anna Eland	Fundraiser	Appointed August 2020
Zoe Sembi	Fundraiser	Appointed November 2020

### **Charity number**

The charity was registered with the Charity Commission for England and Wales, number 1045454, on 24 April 1995.

### **Principal address**

St. Andrew's Methodist Church  
Huddersfield Road  
Halifax  
HX3 0AT

### **Bankers**

Lloyds TSB  
Commercial Street  
Halifax  
HX1 1AD

### **Independent examiner**

Helen Galvin FCCA

### **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 12 January 1994 and amended on 15 November 2011.

### **Method of recruitment and appointment of trustees**

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

# **St Andrew's Playgroup (Halifax)**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Objectives and activities**

#### **The charity's objects**

The aims of the Pre-school are 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 and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

#### **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.

#### **Achievements and performance**

During this financial year our normal activities and fundraising were disrupted by the pandemic. We were closed from March to June 2020 but thankfully we were then able to reopen and provide the much needed childcare to those who needed it. We had to change our normal fundraising efforts but we managed to have successful online raffles for Christmas, Valentines Day and Easter along with selling Christmas items such as cards and mugs showing the childrens artwork. One of our fundraisers included hand painted personalised baubles which were very successful. The funds raised have been used for new resources.

#### **Financial review**

The net receipts for the year were £17,245, including net receipts of £5,455 on unrestricted funds and net receipts of £11,790 on restricted funds.

The charity is in a comfortable position financially and we have 22 children in attendance.

At the time of signing these accounts the charity has been impacted by the global pandemic. However, the trustees are confident that the charity will continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

#### **Reserves policy**

The charity's free reserves at the year end were £25,466.

The committee has reviewed the need for reserves in line with guidance issued by the Charity Commission and the Pre-school Learning Alliance. The Pre-school needs reserves in order to:

- Meet redundancy liabilities should the Pre-school need to close;
- Ensure continuity of service provision by meeting unexpected costs such as cover for illness etc;
- Covering running costs during periods of lower income;
- Replace equipment as it wears out.

Based on the above we calculate the required level of reserves to be between one and three months running costs plus the cost of redundancies, which we have calculated as being between £13,707 and £26,515.

Signed on behalf of the board of trustees on 4/11/2021

Stephaney Milligan (Trustee)

# **St Andrew's Playgroup (Halifax) Accounts 31 March 2021**

## **Independent examiner's report to the trustees of St Andrew's Playgroup (Halifax)**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 March 2021 which are set out on pages 5 to 9.

### **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.

Signed:  Name: Helen Galvin FCCA

Date: 9/11/2021

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

## St Andrew's Playgroup (Halifax)

### Receipts and payments account

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Receipts</b>					
Grants	(2)	-	64,703	64,703	49,335
Fees		4,916	-	4,916	9,302
Fundraising		1,307	-	1,307	397
Bank interest		3	-	3	4
<b>Total receipts</b>		<u>6,226</u>	<u>64,703</u>	<u>70,929</u>	<u>59,038</u>
<b>Payments</b>					
Salaries and NI	(3)	-	41,214	41,214	40,391
Payroll charges		-	359	359	354
Rent		-	7,005	7,005	11,440
Insurance		-	516	516	508
Snacks		-	93	93	157
Leaver and Christmas gifts		-	-	-	27
Staff and committee gifts		413	-	413	160
Garden expenditure		-	-	-	1,040
Equipment		-	967	967	1,788
Activity and material costs		-	1,472	1,472	856
Training		-	112	112	434
Fundraising costs		358	-	358	274
Uniforms and clothing		-	25	25	73
Accountancy and independent examination		-	480	480	480
Administration		-	405	405	222
Website and internet		-	57	57	48
Subscriptions		-	84	84	50
Grant repayment		-	-	-	191
Cleaning and hygiene		-	124	124	27
<b>Total payments</b>		<u>771</u>	<u>52,913</u>	<u>53,684</u>	<u>58,520</u>
<b>Net receipts</b>		<u>5,455</u>	<u>11,790</u>	<u>17,245</u>	<u>518</u>
<b>Fund balances brought forward</b>		<u>20,011</u>	<u>-</u>	<u>20,011</u>	<u>19,493</u>
<b>Fund balances carried forward</b>	(4)	<u>25,466</u>	<u>11,790</u>	<u>37,256</u>	<u>20,011</u>

# St Andrew's Playgroup (Halifax)

## Statement of assets and liabilities

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	25,461	11,790	37,251	19,615
Cash in hand	5	-	5	396
<b>Total cash funds</b>	<u>25,466</u>	<u>11,790</u>	<u>37,256</u>	<u>20,011</u>

### Assets retained for the charity's own use

Various toys and play equipment

Photocopier/printer

Laptop and ipad

### Liabilities

Independent examination

HMRC

£
480
156
<u>636</u>

### Approval of the accounts

The financial statements were approved by the board of trustees on 4/11/2021

Stephaney Milligan (Trustee)

# **St Andrew's Playgroup (Halifax)**

## **Notes to the accounts**

### **for the year ended 31 March 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.

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.

**St Andrew's Playgroup (Halifax)**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>2 Grants and donations</b>	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Calderdale MBC (CMBC)	-	64,049	64,049	49,335
HMRC	-	654	654	-
	<u>-</u>	<u>64,703</u>	<u>64,703</u>	<u>49,335</u>

<b>3 Staff costs and numbers</b>	2021 £	2020 £
Gross salaries	40,570	39,848
Social security costs	1,652	1,914
Employment allowance	(1,652)	(1,914)
Pensions	644	543
	<u>41,214</u>	<u>40,391</u>

The average number employees during the year was 3.6, being an average of 2.8 full time equivalent (2020: 3, 2.6 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2021 £	2020 £
Costs of the scheme to the charity for the year	644	543
Amount of any contributions outstanding at the year end	-	158
Amount of any contributions prepaid at the year end	-	-

<b>4 Restricted funds</b>	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
CMBC - Early Education Funding	-	60,743	49,568	11,175
CMBC - Inclusion Funding	-	2,691	2,691	-
CMBC - DAF Funding	-	615	-	615
HMRC - Coronavirus Job Retention Scheme	-	654	654	-
	<u>-</u>	<u>64,703</u>	<u>52,913</u>	<u>11,790</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
CMBC - Early Education Funding	For the provision of free early years provision for 2 to 4 year olds
CMBC - Inclusion Funding	For one to one care
CMBC - DAF Funding	To support children with disabilities or special educational needs
HMRC - Coronavirus Job Retention Scheme	For staff who have been furloughed due to Covid-19

**St Andrew's Playgroup (Halifax)**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

**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.