

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

Charity number 1045454

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



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

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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:  me: 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

#### 2 Grants and donations

	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>

#### 3 Staff costs and numbers

	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.

#### Defined contribution pension scheme

	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	-	-

#### 4 Restricted funds

	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>

#### Fund name

#### Purpose of restriction

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.