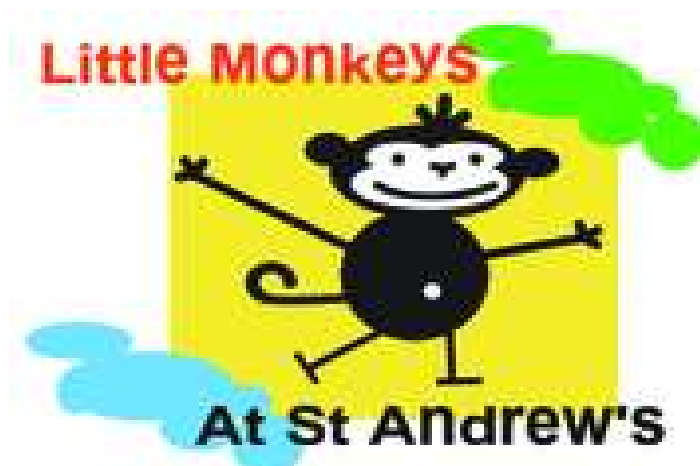


# **St Andrew's Playgroup (Halifax)**

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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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>		<u>10,283</u>	<u>69,865</u>	<u>80,148</u>	<u>70,929</u>
<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>		<u>8,323</u>	<u>58,944</u>	<u>67,267</u>	<u>53,684</u>
<b>Net income / (expenditure)</b>		<u>1,960</u>	<u>10,921</u>	<u>12,881</u>	<u>17,245</u>
Transfers between funds		<u>1,399</u>	<u>(1,399)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>3,359</u>	<u>9,522</u>	<u>12,881</u>	<u>17,245</u>
<b>Fund balances brought forward</b>		<u>25,466</u>	<u>11,790</u>	<u>37,256</u>	<u>20,011</u>
<b>Fund balances carried forward</b>	(4)	<u>28,825</u>	<u>21,312</u>	<u>50,137</u>	<u>37,256</u>

# 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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 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.