

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:

Name	Position	Dates
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

Charity number	1045454	Registered in England and Wales
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Registered and principal address	Bankers
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
		£	£	£	£
Receipts					
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
Total receipts		<u>19,052</u>	<u>65,879</u>	<u>84,931</u>	<u>80,148</u>
Payments					
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
Total payments		<u>5,690</u>	<u>73,494</u>	<u>79,184</u>	<u>67,267</u>
Net receipts / (payments)		<u>13,362</u>	<u>(7,615)</u>	<u>5,747</u>	<u>12,881</u>
Fund balances brought forward		<u>28,825</u>	<u>21,312</u>	<u>50,137</u>	<u>37,256</u>
Fund balances carried forward	(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
	£	£	£	£
Cash funds				
Cash at bank	42,164	13,697	55,861	50,078
Cash in hand	23	-	23	59
Total cash funds	<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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Calderdale Met. Borough Council (CMBC)	-	65,879	65,879	69,865
	-	65,879	65,879	69,865

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	-	-
	21,312	65,879	73,494	-	13,697

Fund name

CMBC - DAF Funding

CMBC - Inclusion Funding

CMBC - Early Education Funding

CMBC - Pupil

Premium/Deprivation

Purpose of restriction

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

To support children with disabilities or special educational needs.

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.

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.