

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)

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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:

Name	Position	Dates
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

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 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
		£	£	£	£
Receipts					
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
Total receipts		<u>23,098</u>	<u>112,631</u>	<u>135,729</u>	<u>84,931</u>
Payments					
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
Total payments		<u>11,156</u>	<u>73,113</u>	<u>84,269</u>	<u>79,184</u>
Net receipts / (payments)		<u>11,942</u>	<u>39,518</u>	<u>51,460</u>	<u>5,747</u>
Fund balances brought forward		<u>42,187</u>	<u>13,697</u>	<u>55,884</u>	<u>50,137</u>
Fund balances carried forward	(3)	<u>54,129</u>	<u>53,215</u>	<u>107,344</u>	<u>55,884</u>

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

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	53,826	53,215	107,041	55,861
Cash in hand	303	-	303	23
Total cash funds	<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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 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



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

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Carla Shephard (Trustee)

St Andrew's Playgroup (Halifax)

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

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for the year ended 31 March 2024

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4 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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St Andrew's Playgroup (Halifax)

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

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Independent examiner's statement

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- 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