

# **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)**

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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 Shephard		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 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total 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	<u>406</u>
	<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	<u>816</u>
	<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 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 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.