

All Saints Playgroup (Halifax)

Charity number 1066854

Annual Report and Financial Statements for the year ended 31 August 2022



West Yorkshire Community Accounting Service

All Saints Playgroup (Halifax)

Annual Report and Financial Statements for the year ended 31 August 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

All Saints Playgroup (Halifax)

Trustees' report for the year ended 31 August 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:

Name	Position	Dates
Cara Templeman	Chair	
Christine Graham	Secretary	
Chloe Collins	Treasurer	
Gail Broadbent		
Cheryl Westley		

Charity number 1066854 Registered in England and Wales

Registered and principal address	Bankers
The Clock Tower	NatWest
Shaw Lodge Mill	1 Waterhouse Street
Shaw Lodge	Halifax
Halifax	HX1 1JA
HX3 9ET	

Independent examiner

Rhys North 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 22 May 2015.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

All Saints Playgroup (Halifax)

Trustees' report (continued) for the year ended 31 August 2022

Objectives and activities

The charity's objects

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.

The charity's main activities

Runs as a pre-school providing pre-school education for 2 to 5 year olds in the local area.

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

All Saints' Pre School continued to provide a safe environment in which Pre-school children from the local community were able to attend, learn and socialise.

All Saints' Pre-school has also maintained links with parents during the year.

Children at the Pre-school have been able to access all areas of the EYFS curriculum preparing them for smooth and successful transition to a school of their choice

Financial review

The net receipts for the year was £3,820, including net receipts of £15,851 on unrestricted funds and net payments of £12,031 on restricted funds.

As always, the staff of All Saint's Pre-school have worked hard to keep cost low and ensure that the Pre-school continues to have the necessary finances to carry forward into the next financial year.

Going forward the finances of the Pre-school continue to be monitored. Marketing will be needed to increase the numbers of children attending pre-school and it has been positive to note that numbers of children attending have increased since August 2022..

The trustees have reassessed 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.

All Saints Playgroup (Halifax)

Trustees' report (continued) for the year ended 31 August 2022

Reserves policy

The charity's free reserves, at the year end were £37,201.

We have identified several reasons to justify holding funds in reserve:

- To provide continuity of activities in the event of a large variation in income

- To deal with emergencies

- To deal with short-term fluctuations in cash-flow

- To be able to develop projects

- To take advantage of opportunities.

We aim to put aside three months running costs plus redundancy liabilities; which based on budgeted expenditure would equate to £30,700.

The trustees are aware of the excess reserves and will hold these reserves to keep the sustainability of the pre-school.

Approved by the board of trustees on 28/6/2023

Chloe Collins (Trustee)

All Saints Playgroup (Halifax)

Independent examiner's report to the trustees of All Saints Playgroup (Halifax)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022, which are set out on pages 6 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 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.

Rhys North ACA

29/6/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

All Saints Playgroup (Halifax)
Receipts and payments account
for the year ended 31 August 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Receipts					
Grants	(2)	-	51,351	51,351	71,515
Fees		9,961	-	9,961	9,709
Fundraising		5,118	-	5,118	1,346
Uniform income		48	-	48	-
Other income		724	-	724	282
Total receipts		<u>15,851</u>	<u>51,351</u>	<u>67,202</u>	<u>82,852</u>
Payments					
Salaries and NI		-	45,251	45,251	42,205
Rent		-	12,212	12,212	11,223
Payroll costs		-	649	649	542
Activity and material costs		-	1,182	1,182	2,235
Food		-	-	-	30
Equipment and toys		-	24	24	-
Accountancy and independent examination		-	480	480	478
Insurance		-	738	738	726
T-shirts and uniforms		-	212	212	175
Cleaning and recycling		-	1,371	1,371	1,843
Other payments		-	597	597	157
Advertising and publicity		-	164	164	343
Administration and bookkeeping		-	194	194	79
Stationery and printing		-	159	159	247
Telephone		-	149	149	150
Postage		-	-	-	8
Fundraising expenditure		-	-	-	142
Total payments		<u>-</u>	<u>63,382</u>	<u>63,382</u>	<u>60,583</u>
Net movement in funds		<u>15,851</u>	<u>(12,031)</u>	<u>3,820</u>	<u>22,269</u>
Fund balances brought forward		<u>21,350</u>	<u>18,347</u>	<u>39,697</u>	<u>17,428</u>
Fund balances carried forward	(3)	<u>37,201</u>	<u>6,316</u>	<u>43,517</u>	<u>39,697</u>

All Saints Playgroup (Halifax)
Statement of assets and liabilities
as at 31 August 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	37,145	6,316	43,461	39,641
Cash in hand	56	-	56	56
Total cash funds	<u>37,201</u>	<u>6,316</u>	<u>43,517</u>	<u>39,697</u>

Debtors and prepayments

	2022
	£
Prepayments - Insurance	492
HMRC - SMP to recover	<u>6,083</u>
	<u>6,575</u>

Assets retained for the charity's own use

Various toys and other play equipment
Storage trolleys and boxes
Wooden chairs, tables and settee.
Bookcase
Printer
Computer cabinet
Laptop

Liabilities

	2022
	£
Accruals - Independent examination fee	600
Other creditors - Pension and payroll	165
Deferred income - CMBC - Autumn term funding received in advance	<u>5,510</u>
	<u>6,275</u>

The financial statements were approved by the board of trustees on 28/6/2023

Chloe Collins (Trustee)

All Saints Playgroup (Halifax)

Notes to the accounts

for the year ended 31 August 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.

All Saints Playgroup (Halifax)
Notes to the accounts continued
for the year ended 31 August 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Calderdale MBC	-	51,351	51,351	71,515
	<u>-</u>	<u>51,351</u>	<u>51,351</u>	<u>71,515</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CMBC - Early Education Funding	18,347	51,351	63,382	-	6,316
	<u>18,347</u>	<u>51,351</u>	<u>63,382</u>	<u>-</u>	<u>6,316</u>

Fund name	Purpose of restriction
CMBC - Early Education Funding	For the supply of free early years provision for 2 to 4 year olds

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, other than stated below.

Details of remuneration and benefits			2022 £	2021 £
Gail Broadbent	Manager	Gross pay	6,363	5,147
		Pensions	16	-
			<u>6,379</u>	<u>5,147</u>
Cheryl Westley	Manager	Gross pay	14,715	15,021
		Social security	766	858
		Pensions	254	264
			<u>15,736</u>	<u>16,143</u>

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

All Saints Playgroup (Halifax)

Charity number 1066854

Annual Report and Financial Statements for the year ended 31 August 2022



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All Saints Playgroup (Halifax)

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Gail Broadbent		
Cheryl Westley		

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All Saints Playgroup (Halifax)

Trustees' report (continued) for the year ended 31 August 2022

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Chloe Collins (Trustee)

All Saints Playgroup (Halifax)

Notes to the accounts

for the year ended 31 August 2022

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for the year ended 31 August 2022

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Fund name	Purpose of restriction
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4 Related party transactions

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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: Rhys North ACA

29/6/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
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