

All Saints Playgroup (Halifax)

Charity number 1066854

Annual Report and Financial Statements for the year ended 31 August 2023



All Saints Playgroup (Halifax)

Annual Report and Financial Statements for the year ended 31 August 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

All Saints Playgroup (Halifax)

Trustees' report for the year ended 31 August 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
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	Lloyds Bank plc
Shaw Lodge Mill	25 Gresham Street
Shaw Lodge	London
Halifax	EC2V 7HN
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 2023

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:

- 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; and
- 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 has continued to provide a safe and caring environment where children from the local community are able to attend, learn and socialise. Children are able to access all areas of the EYFS curriculum, preparing them for a smooth and successful transition to a school of their choice. All Saints Pre School continues to develop relationships with the local community and local schools. This has resulted in volunteers supporting the Pre School as evidenced by how volunteers helped maintain and develop the garden area in September 2023, which had been supported by a grant from the Community Foundation for Calderdale.

All Saints Pre School continues to provide childcare for all local families alongside the Hebble Harlequins out of school club thereby enabling a wrap around service.

Financial review

The net receipts for the year were £13,474, including net receipts of £1,749 on unrestricted funds and net receipts of £11,725 on restricted funds after transfers.

Reserves policy

The charity's free reserves, at the year end were £38,950.

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 £30,500.

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 26/06/2024

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 2023, which are set out on pages 5 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

27/06/2024

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 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Receipts					
Grants and donations	(2)	2,626	60,028	62,654	51,351
Fees		11,014	-	11,014	9,961
Fundraising		1,140	-	1,140	5,118
Other income		127	-	127	772
Total receipts		14,907	60,028	74,935	67,202
Payments					
Salaries and NI		-	39,982	39,982	45,251
Rent		4,705	8,321	13,026	12,212
Payroll fees		467	-	467	649
Activity and material costs		691	-	691	1,206
Independent examination		600	-	600	480
Insurance		760	-	760	738
T-shirts and uniforms		-	-	-	212
Cleaning and recycling		1,117	-	1,117	1,371
Office and other costs		188	-	188	597
Advertising and publicity		-	-	-	164
Administration and bookkeeping		275	-	275	194
Stationery, printing and postage		142	-	142	159
Telephone		150	-	150	149
Fundraising expenditure		96	-	96	-
Utility costs		719	-	719	-
Repairs and maintenance		3,248	-	3,248	-
Total payments		13,158	48,303	61,461	63,382
Net receipts / (payments)		1,749	11,725	13,474	3,820
Transfers between funds		-	-	-	-
Net movement in funds		1,749	11,725	13,474	3,820
Fund balances brought forward		37,201	6,316	43,517	39,697
Fund balances carried forward	(3)	38,950	18,041	56,991	43,517

All Saints Playgroup (Halifax)
Statement of assets and liabilities
as at 31 August 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	38,950	18,041	56,991	43,461
Cash in hand	-	-	-	56
Total cash funds	<u>38,950</u>	<u>18,041</u>	<u>56,991</u>	<u>43,517</u>

Debtors and prepayments

	2023
	£
Prepayments - Insurance	507
Other debtors - HMRC PAYE/NI	<u>4,252</u>
	<u>4,759</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

	2023
	£
Accruals - Independent examination/Payroll fees	1,394
Deferred income - Pre School fees from Calderdale Council for Autumn term	17,541
Other creditors - Pension contributions	<u>111</u>
	<u>19,046</u>

The financial statements were approved by the board of trustees on 26/06/2024

Chloe Collins (Trustee)

All Saints Playgroup (Halifax)

Notes to the accounts

for the year ended 31 August 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.

All Saints Playgroup (Halifax)
Notes to the accounts continued
for the year ended 31 August 2023

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Calderdale Metropolitan Borough Council (MBC)	-	59,528	59,528	51,351
Community Foundation for Calderdale (CFC)	-	500	500	-
Lloyds Bank Foundation	500	-	500	-
Other donations	2,126	-	2,126	-
	<u>2,626</u>	<u>60,028</u>	<u>62,654</u>	<u>51,351</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Calderdale MBC	6,316	59,528	48,303	-	17,541
CFC	-	500	-	-	500
	<u>6,316</u>	<u>60,028</u>	<u>48,303</u>	<u>-</u>	<u>18,041</u>

Fund name

Calderdale MBC
CFC

Purpose of restriction

For the supply of free early years provision for 2 to 4 year olds.
To enhance the garden.

All Saints Playgroup (Halifax)

Notes to the accounts continued

for the year ended 31 August 2023

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			2023	2022
			£	£
Gail Broadbent	Manager	Gross pay	4,954	6,363
		Pensions	10	16
			<u>4,964</u>	<u>6,379</u>
Cheryl Westley	Manager	Gross pay	17,975	14,715
		Social security	1,269	766
		Pensions	352	254
			<u>19,596</u>	<u>15,736</u>

Reason for remuneration

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

Other transactions with trustees or related parties			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Hebble Harlequins Limited (HHL)	Gail Broadbent, a trustee, is a director of HHL	HHL makes a contribution towards waste removal costs. In 2023 it also contributed towards fencing costs.	1,810	275
			<u>1,810</u>	<u>275</u>

All Saints Playgroup (Halifax)

Charity number 1066854

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All Saints Playgroup (Halifax)

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All Saints Playgroup (Halifax)

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- 2 the accounts do not accord with those records.

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Signed: 

Name: Rhys North ACA

27/06/2024

West Yorkshire Community Accountancy Service CIO

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34 Lupton Street
Leeds
LS10 2QW