

GREENFIELDS CHILDCARE

England & Wales · Charity number 1094287

Details

Other names	GRASSHOPPERS PLAYGROUP
Status	Registered
Legal form	Other
Registered	2002-10-22
Register	View on the Charity Commission register

Contact

Address	Greenfields Family Centre Dalton Green Lane Dalton Huddersfield HD5 9TR
Phone	01484300970
Email	greenfieldschildcare@outlook.com

Activities

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 FACILITIES AND TRAINING COURSES, 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 REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS(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 AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-school education, Out of school and Holiday activities

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE HUDDERSFIELD AND DALTON
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£422,232	£385,415	-	-
2024-03-31	£417,376	£365,889	-	-
2023-03-31	£348,659	£326,462	-	-
2022-03-31	£295,183	£281,993	-	-
2021-03-31	£256,371	£248,943	-	-

Trustees

Name	Role	Appointed
Alexander James Roffey		2022-04-26
CHRISTOPHER JOHN BROADHEAD		2024-12-21
Jodie Marie Boyle		2026-03-10
Jonathan Orman		2022-04-26
Kenneth Delaney		2019-05-20
SUSAN MELANIE WRIGHT		2024-12-11

Accounts



Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	Day 1	Month April	Year 2024		Day 31	Month March	Year 2025

Section A Reference and administration details

Charity name	Greenfields Childcare
Other names charity is known by	
Registered charity number (if any)	1094287
Charity's principal address	Greenfields Family Centre
	Dalton Green Lane, Dalton
	Huddersfield
Postcode	HD5 9TR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alexander Roffey	Chair		
2	Jonathan Orman	Treasurer		
3	Susan Wright	Secretary	From 11.12.24	
4	Danielle Littlewood	Secretary	From 06.06.23 – Jul 24	
5	Chris Broadhead	Trustee	From 21.12.24	
6	Kenneth Delaney	Trustee		
7	Zoe Sloan	Trustee	From 11.09.23 – Jan 25	
8	Danielle Searby	Trustee	From 05.19.23 – Jan 25	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Penny Smith - Manager

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Preschool Learning Alliance Model Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated association, but we have trustee and indemnity insurance to help us manage risk. We are aware that we need to address the issue of CIO, which we are in the process of.
Trustee selection methods (eg. appointed by, elected by)	Parents can self-nominate using a comprehensive introduction/application form. Applications are discussed at committee, proposed and seconded by current trustees where appropriate.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Committee packs are given to all new members and contain all relevant documentation for their position within the group.

EY2 forms are completed and submitted to Ofsted

DBS applications are made. Once awarded, new members are asked to sign up to the up-date service, to ensure they remain current.

Greenfields Childcare is registered with Ofsted and works with a number of advisory bodies.

Ofsted is our governing body

PLA is our advisory body

We also have our Local Authority as an advisory body.

The major risk for trustees is the fact that we are unincorporated and the liability issue, this is managed firstly by trustee and indemnity insurance and secondly by seeking CIO status

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To enhance the development and education of children, primarily under statutory school age, by encouraging parent to understand and provide for the needs of their children through community groups.

To provide care in a full and stimulating environment for older children (up to 11 years old), taking to and picking up from school and also providing holiday care.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

To provide a safe, child centred, caring environment that is stimulating and challenging. To offer this care and education in partnership with parents and other professionals. To offer equality of opportunity to all children and families within our setting.

As trustees we are confident that we have complied with our duty to have due regard to public benefit guidance published by the Commission. All trustees are subject to a lengthy induction which covers all aspects of their responsibilities to the group. This is detailed at length in our Trustees Code of Conduct.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The group has reconnected with its volunteers and is once again actively supported by a number of volunteers who help with various aspects of the group's activities. Activities include maintenance, childcare, fundraising and governance.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Greenfield has continued to provide a good quality experience for the children in our care. The expansion of the 2 year old funding for working parents has increased our numbers. This, in turn, has increased our revenue as the funding rate is higher than our fee rate.

We continue to have good links in the community and continue to work with schools, organisations providing food banks and other likeminded organisations.

By providing effective, affordable childcare that parents are confident to access, we support parents to gain employment, especially females as this tends to raise the families' living standards, in an area which is well documented as being in the lower 20% of the Government's IMD. Access to education and training is further improved because of the availability of affordable or free childcare.

As we are having more children with additional needs into the setting, we have tailored our planning and curriculum to meet the needs of the diversity of children who attend the setting.

We continue to evolve and improve our knowledge and the knowledge and practice of our staff members, setting in place a robust supervision and appraisal system to identify strengths and weaknesses to inform training plans. This ensures the best quality of education and care for the children in our setting.

We have had a variety of successful fundraising events which has impacted the setting by providing much needed finances given the substantial rise in the cost of electricity and the cost of living in general. This is something we need to continue to do and look towards grants to enable us to continue to offer the high provision.

Our greatest achievement this year was to be awarded ofsted Outstanding in January 2025, thanks to a lot of hard work by the staff and management team. This will help to raise our profile.

Section E**Financial review****Brief statement of the charity's policy on reserves**

The current bank balance includes contingency to cover approximately 3 months operating costs. Reserves are not kept in a separate account but are in the main trading account. There is a surplus balance which is being kept aside to use for maintenance/expansion costs, once the lease has been renewed, there will also be the cost implications of negotiating a new lease.

Details of any funds materially in deficit**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The Charity's main source of income continues to be FEEC funding and parent fees. This has increased as the government funding of 2 year olds increases. More emphasis needs to be put on grant bid writing and continuation of successful fundraising events.

The rise in the minimum wage and National Insurance has had an impact, although at the present we are absorbing those costs without raising fees, this needs to be closely monitored.

Our lease is due for renewal in October 2025, however there are some delays with this which are in the hands of the relevant departments. Lease negotiations should take place early 2026. We are aware of various costly maintenance items which will need addressing soon but are waiting for the renewal to take place. We can then look at any expansion plans particularly in respect of the increase in Government funding and the roll out of 30 hours funding for working parents of children aged 9 months plus.

Section F**Other optional information**

Close attention will need to be placed on the effect that the expansion of funding will have on numbers in preschool. At present or 2 year olds can only attend 9am to 3pm, if it becomes clear that parents need expanded care and numbers start to drop, we will need to look at remodelling to ensure sustainability.

Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

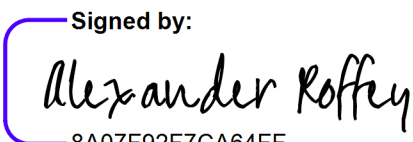
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

Signed by:  8A07F92F7CA64FF...	Signed by:  6D7AE5DB007445F...
Alexander Roffey	Jonathan Orman
Chair	Treasurer
29/01/2026	

Greenfields Childcare

Charity No. 1094287

Trustees' Report and Unaudited Accounts

31 March 2025

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Detailed Statement of Financial Activities	20 to 21

Greenfields Childcare
Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1094287

Trustees

The following trustees served during the year:

C. Broadhead

K. Delaney

D. Littlewood (Resigned 31 July 2024)

J. Orman

A. Roffey

D. Searby (Resigned 31 January 2025)

Z. Sloan (Resigned 31 January 2025)

S. Wright

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

OBJECTIVES AND ACTIVITIES

Refer Trustee Report

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Signed by:


8A07F92F7CA64FF...

A. Roffey

Trustee

29 January 2026

Greenfields Childcare

Independent Examiners Report

Independent Examiner's Report to the trustees of Greenfields Childcare

I report to the trustees on my examination of the financial statements of Greenfields Childcare for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CPAA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Victoria Newham CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

29 January 2026

Greenfields Childcare

Statement of Financial Activities

for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Charitable activities	3	410,832	200	411,032	398,564
Investments	4	331	-	331	248
Other	5	3,806	7,063	10,869	18,564
Total		414,969	7,263	422,232	417,376
Expenditure on:					
Charitable activities	6	16,511	-	16,511	10,206
Other	7	363,659	5,245	368,904	355,683
Total		380,170	5,245	385,415	365,889
Net gains on investments		-	-	-	-
Net income	8	34,799	2,018	36,817	51,487
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		34,799	2,018	36,817	51,487
Other gains and losses					
Net movement in funds		34,799	2,018	36,817	51,487
Reconciliation of funds:					
Total funds brought forward		159,841	3,823	163,664	112,177
Total funds carried forward		194,640	5,841	200,481	163,664

Greenfields Childcare

Balance Sheet

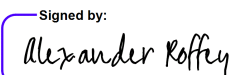
at 31 March 2025

Charity No. 1094287

		2025	2024
		£	£
Fixed assets			
Tangible assets	10	495	1,559
		<u>495</u>	<u>1,559</u>
Current assets			
Debtors	11	30,534	25,143
Cash at bank and in hand		178,324	146,223
		<u>208,858</u>	<u>171,366</u>
Creditors: Amount falling due within one year	12	(8,872)	(9,261)
Net current assets		<u>199,986</u>	<u>162,105</u>
Total assets less current liabilities		<u>200,481</u>	<u>163,664</u>
Net assets excluding pension asset or liability		<u>200,481</u>	<u>163,664</u>
Total net assets		<u><u>200,481</u></u>	<u><u>163,664</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		5,841	3,823
		<u>5,841</u>	<u>3,823</u>
Unrestricted funds	13		
General funds		194,030	159,806
Designated funds		610	35
		<u>194,640</u>	<u>159,841</u>
Reserves	13		
Total funds		<u><u>200,481</u></u>	<u><u>163,664</u></u>

Approved by the trustees on 29 January 2026

And signed on their behalf by:

Signed by:

8A07F92F7CA64FF...
A. Roffey
Trustee
29 January 2026

Greenfields Childcare

Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	36,817	51,487
Adjustments for:		
Depreciation of property, plant and equipment	1,064	1,934
Dividends, interest and rents from investments	(11,200)	(18,812)
Increase in trade and other receivables	(5,391)	(3,389)
(Decrease)/Increase in trade and other payables	(389)	4,441
Net cash provided by operating activities	<u>20,901</u>	<u>35,661</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	11,200	18,812
Net cash from investing activities	<u>11,200</u>	<u>17,330</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	32,101	52,991
Cash and cash equivalents at the beginning of the year	146,223	93,232
Cash and cash equivalents at the end of the year	<u>178,324</u>	<u>146,223</u>
Components of cash and cash equivalents		
Cash and bank balances	178,324	146,223
	<u>178,324</u>	<u>146,223</u>

Greenfields Childcare

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Greenfields Childcare

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	33.33% Straight Line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Greenfields Childcare

Notes to the Accounts

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Charitable activities	398,564	-	398,564
Investments	248	-	248
Other	13,023	5,541	18,564
Total	411,835	5,541	417,376
Expenditure on:			
Charitable activities	10,206	-	10,206
Other	347,105	8,578	355,683
Total	357,311	8,578	365,889
Net income	54,524	(3,037)	51,487
Net income before other gains/(losses)	54,524	(3,037)	51,487
Other gains and losses:			
Net movement in funds	54,524	(3,037)	51,487
Reconciliation of funds:			
Total funds brought forward	105,317	6,860	112,177
Total funds carried forward	159,841	3,823	163,664

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Childcare Fees	214,321	200	214,521	250,629
Feeec Funding	196,511	-	196,511	147,935
	410,832	200	411,032	398,564

Greenfields Childcare

Notes to the Accounts

4 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank Interest Received	331	331	248
	<u>331</u>	<u>331</u>	<u>248</u>

5 Other income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Grants	3,375	1,300	4,675	12,187
1:1 Support	431	5,763	6,194	6,377
	<u>3,806</u>	<u>7,063</u>	<u>10,869</u>	<u>18,564</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Childcare Fees	6,134	6,134	3,495
Feec Funding	7,143	7,143	4,819
<i>Governance costs</i>			
Independent Examiner Fee	3,234	3,234	1,892
	<u>16,511</u>	<u>16,511</u>	<u>10,206</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Employee costs	330,215	5,245	335,460	319,312
Motor and travel costs	1,012	-	1,012	-
Premises costs	15,138	-	15,138	24,382
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,064	-	1,064	1,934
General administrative costs	16,230	-	16,230	10,055
	<u>363,659</u>	<u>5,245</u>	<u>368,904</u>	<u>355,683</u>

8 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,064	1,934

Greenfields Childcare

Notes to the Accounts

9 Staff costs

	2025	2024
Salaries and wages	310,952	298,802
Social security costs	17,456	14,564
Pension costs	5,836	5,352
	<u>334,244</u>	<u>318,718</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2024	5,803	5,803
At 31 March 2025	<u>5,803</u>	<u>5,803</u>
Depreciation and impairment		
At 1 April 2024	4,244	4,244
Depreciation charge for the year	1,064	1,064
At 31 March 2025	<u>5,308</u>	<u>5,308</u>
Net book values		
At 31 March 2025	<u>495</u>	<u>495</u>
At 31 March 2024	<u>1,559</u>	<u>1,559</u>

11 Debtors

	2025 £	2024 £
Trade debtors	29,012	23,963
Prepayments and accrued income	1,522	1,180
	<u>30,534</u>	<u>25,143</u>

12 Creditors:

amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,415	3,371
Other taxes and social security	4,105	3,657
Other creditors	2,352	2,233
	<u>8,872</u>	<u>9,261</u>

Greenfields Childcare

Notes to the Accounts

13 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
1:1 Support	3,779	5,763	(4,718)	4,824
Grants	44	1,500	(527)	1,017
<i>Total</i>	<u>3,823</u>	<u>7,263</u>	<u>(5,245)</u>	<u>5,841</u>
Unrestricted funds:				
General funds	159,806	413,539	(379,315)	194,030
Designated funds:				
Childcare Fees	35	1,430	(855)	610
<i>Total</i>	<u>35</u>	<u>1,430</u>	<u>(855)</u>	<u>610</u>
Total funds	<u>163,664</u>	<u>422,232</u>	<u>(385,415)</u>	<u>200,481</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

1:1 Support	Made up of EYPP Money £4,824.05 Carried Forward
Grants	Made up of Kirklees Grant of £1,000 and Dalton Together Money £17.08 Carried Forward

Designated funds:

Childcare Fees	Made up of £610.35 Fundraising Carried Forward
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14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	495	495
Net current assets	199,986	199,986
	<u>200,481</u>	<u>200,481</u>

Greenfields Childcare

Notes to the Accounts

15 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	146,223	32,101	178,324
	<u>146,223</u>	<u>32,101</u>	<u>178,324</u>
Net debt	<u>146,223</u>	<u>32,101</u>	<u>178,324</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2025	2024
	£	£
The pension cost charge to the charity amounted to:	<u>5,836</u>	<u>5,352</u>

Greenfields Childcare

Detailed Statement of Financial Activities

for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Charitable activities				
Childcare Fees	214,321	200	214,521	250,629
Feec Funding	196,511	-	196,511	147,935
	<u>410,832</u>	<u>200</u>	<u>411,032</u>	<u>398,564</u>
Investments				
Bank Interest Received	331	-	331	248
	<u>331</u>	<u>-</u>	<u>331</u>	<u>248</u>
Other				
Grants	3,375	1,300	4,675	12,187
1:1 Support	431	5,763	6,194	6,377
	<u>3,806</u>	<u>7,063</u>	<u>10,869</u>	<u>18,564</u>
Total income and endowments	<u>414,969</u>	<u>7,263</u>	<u>422,232</u>	<u>417,376</u>
Expenditure on:				
Charitable activities				
Childcare Fees	6,134	-	6,134	3,495
Feec Funding	7,143	-	7,143	4,819
	<u>13,277</u>	<u>-</u>	<u>13,277</u>	<u>8,314</u>
Governance costs				
Independent Examiner Fee	3,234	-	3,234	1,892
	<u>3,234</u>	<u>-</u>	<u>3,234</u>	<u>1,892</u>
Total of expenditure on charitable activities	<u>16,511</u>	<u>-</u>	<u>16,511</u>	<u>10,206</u>
Employee costs				
Salaries/wages	305,707	5,245	310,952	298,802
Employer's NIC	17,456	-	17,456	14,564
Pension costs	5,836	-	5,836	5,352
Staff training	1,216	-	1,216	594
	<u>330,215</u>	<u>5,245</u>	<u>335,460</u>	<u>319,312</u>
Motor and travel costs				
Travel and subsistence	1,012	-	1,012	-
	<u>1,012</u>	<u>-</u>	<u>1,012</u>	<u>-</u>
Premises costs				
Rent	100	-	100	100
Rates	3,551	-	3,551	2,626
Light, heat and power	3,902	-	3,902	11,670
Premises cleaning	6,616	-	6,616	8,880
Other premises costs	969	-	969	1,106
	<u>15,138</u>	<u>-</u>	<u>15,138</u>	<u>24,382</u>

Greenfields Childcare

Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	1,064	-	1,064	1,934
Bad debts	3,397	-	3,397	1,002
Bank charges	81	-	81	154
Equipment expensed	10,170	-	10,170	6,470
Sundry expenses	-	-	-	62
Telephone, fax and broadband	2,582	-	2,582	2,367
	<u>17,294</u>	<u>-</u>	<u>17,294</u>	<u>11,989</u>
Total of expenditure of other costs	<u>363,659</u>	<u>5,245</u>	<u>368,904</u>	<u>355,683</u>
Total expenditure	<u>380,170</u>	<u>5,245</u>	<u>385,415</u>	<u>365,889</u>
Net gains on investments	-	-	-	-
	<u>34,799</u>	<u>2,018</u>	<u>36,817</u>	<u>51,487</u>
Net income				
Net income before other gains/(losses)	<u>34,799</u>	<u>2,018</u>	<u>36,817</u>	<u>51,487</u>
Other Gains	-	-	-	-
	<u>34,799</u>	<u>2,018</u>	<u>36,817</u>	<u>51,487</u>
Net movement in funds	<u>34,799</u>	<u>2,018</u>	<u>36,817</u>	<u>51,487</u>
Reconciliation of funds:				
Total funds brought forward	<u>159,841</u>	<u>3,823</u>	<u>163,664</u>	<u>112,177</u>
Total funds carried forward	<u>194,640</u>	<u>5,841</u>	<u>200,481</u>	<u>163,664</u>

Accounts



Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	Day 1	Month April	Year 2023		Day 31	Month March	Year 2024

Section A Reference and administration details

Charity name	Greenfields Childcare
Other names charity is known by	
Registered charity number (if any)	1094287
Charity's principal address	Greenfields Family Centre
	Dalton Green Lane, Dalton
	Huddersfield
Postcode	HD5 9TR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kenneth Delaney	Chair	01.04.23 – 06.06.23	
2	Jonathan Orman	Treasurer		
3	Alexander Roffey	Secretary	01.04.23 – 06.06.23	
4	Katie Washington	Secretary	01.04.21 - 24.05.23	
5	Alexander Roffey	Chair	From 06.06.23	
6	Kenneth Delaney	Trustee	From 06.06.23	
7	Zoe Sloan	Trustee	From 11.09.23	
8	Danielle Searby	Trustee	From 05.19.23	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Penny Smith - Manager

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Preschool Learning Alliance Model Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated association, but we have trustee and indemnity insurance to help us manage risk. We are aware that we need to address the issue of CIO, which is a priority for this year's committee
Trustee selection methods (eg. appointed by, elected by)	Parents can self-nominate using a comprehensive introduction/application form. Applications are discussed at committee, proposed and seconded by current trustees where appropriate.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Committee packs are given to all new members and contain all relevant documentation for their position within the group.

EY2 forms are completed and submitted to Ofsted

DBS applications are made. Once awarded, new members are asked to sign up to the up-date service, to ensure they remain current.

Greenfields Childcare is registered with Ofsted and works with a number of advisory bodies.

Ofsted is our governing body
PLA is our advisory body
We also have our Local Authority as an advisory body.

The major risk for trustees is the fact that we are unincorporated and the liability issue, this is managed firstly by trustee and indemnity insurance and secondly by seeking CIO status

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To enhance the development and education of children, primarily under statutory school age, by encouraging parent to understand and provide for the needs of their children through community groups.

To provide care in a full and stimulating environment for older children (up to 11 years old), taking to and picking up from school and also providing holiday care.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

To provide a safe, child centred, caring environment that is stimulating and challenging. To offer this care and education in partnership with parents and other professionals. To offer equality of opportunity to all children and families within our setting.

As trustees we are confident that we have complied with our duty to have due regard to public benefit guidance published by the Commission. All trustees are subject to a lengthy induction which covers all aspects of their responsibilities to the group. This is detailed at length in our Trustees Code of Conduct.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The group has reconnected with its volunteers and is once again actively supported by a number of volunteers who help with various aspects of the group's activities. Activities include maintenance, childcare, fundraising and governance.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Greenfield has continued to provide a good quality experience for the children in our care. The expansion of the 2 year old funding for working parents has increased our numbers. This, in turn, has increased our revenue as the funding rate is higher than our fee rate.

We continue to have good links in the community and continue to work with schools, organisations providing food banks and other likeminded organisations.

By providing effective, affordable childcare that parents are confident to access, we support parents to gain employment, especially females as this tends to raise the families' living standards, in an area which is well documented as being in the lower 20% of the Government's IMD. Access to education and training is further improved because of the availability of affordable or free childcare.

As we are having more children with additional needs into the setting, we have tailored our planning and curriculum to meet the needs of the diversity of children who attend the setting.

We continue to evolve and improve our knowledge and the knowledge and practice of our staff members, setting in place a robust supervision and appraisal system to identify strengths and weaknesses to inform training plans. This ensures the best quality of education and care for the children in our setting.

We have had a variety of successful fundraising events which has impacted the setting by providing much needed finances given the substantial rise in the cost of electricity and the cost of living in general. This is something we need to continue to do and look towards grants to enable us to continue to offer the high provision.

Section E**Financial review****Brief statement of the charity's policy on reserves**

The current bank balance includes contingency to cover approximately 3 months operating costs. Reserves are not kept in a separate account but are in the main trading account. There is a surplus balance which is being kept aside to use for maintenance/expansion costs, once the lease has been renewed next year.

Details of any funds materially in deficit**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The Charity's main source of income continues to be FEEC funding and parent fees. This has increased as the government funding of 2 year olds increases. More emphasis needs to be put on grant bid writing and continuation of successful fundraising events.

The rise in the minimum wage again has had an impact, the fees have had to increase to ensure we can continue to maintain differentiation between staff pay levels to enable us to attract a good level of employee.

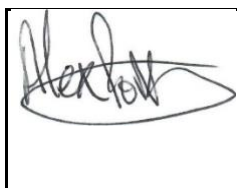
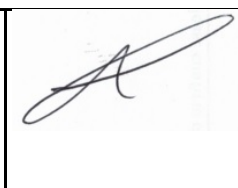
Our lease is due for renewal in October 2025, we are aware of various costly maintenance items which will need addressing soon but are waiting for the renewal to take place. We can then look at any expansion plans particularly in respect of the increase in Government funding.

Section F**Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Alexander Roffey

Jonathan Orman

Position (eg Secretary, Chair, etc)

Chair

Treasurer

Date

13/01/2025

Greenfields Childcare

Charity No. 1094287

Trustees' Report and Unaudited Accounts

31 March 2024

Greenfields Childcare

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Balance Sheet	12
Statement of Cash flows	13
Notes to the Accounts	14 to 20
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Greenfields Childcare

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1094287

Trustees

The following trustees served during the year:

K. Delaney

J. Orman

A. Roffey

D. Searby

Z. Sloan

K. Washington (Resigned 25 May 2023)

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE, FINANCIAL REVIEW & PLANS FOR FUTURE PERIODS

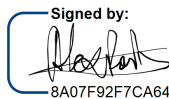
Refer Trustee Report

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Signed by:

8A07F92F7CA64FF...

A. Roffey

Trustee

13 January 2025

Greenfields Childcare

Independent Examiners Report

Independent Examiner's Report to the trustees of Greenfields Childcare

I report to the trustees on my examination of the financial statements of Greenfields Childcare for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CPAA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Victoria Newham CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

13 January 2025

Greenfields Childcare

Statement of Financial Activities

for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Charitable activities	3	398,564	-	398,564	309,600
Investments	4	248	-	248	110
Other	5	13,023	5,541	18,564	38,949
Total		411,835	5,541	417,376	348,659
Expenditure on:					
Charitable activities	6	10,206	-	10,206	14,635
Other	7	347,105	8,578	355,683	311,827
Total		357,311	8,578	365,889	326,462
Net gains on investments		-	-	-	-
Net income	8	54,524	(3,037)	51,487	22,197
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		54,524	(3,037)	51,487	22,197
Other gains and losses					
Net movement in funds		54,524	(3,037)	51,487	22,197
Reconciliation of funds:					
Total funds brought forward		105,317	6,860	112,177	89,980
Total funds carried forward		159,841	3,823	163,664	112,177

Greenfields Childcare

Balance Sheet

at 31 March 2024

Charity No. 1094287

		2024 £	2023 £
Fixed assets			
Tangible assets	10	1,559	2,011
		<u>1,559</u>	<u>2,011</u>
Current assets			
Debtors	11	25,143	21,754
Cash at bank and in hand		146,223	93,232
		<u>171,366</u>	<u>114,986</u>
Creditors: Amount falling due within one year	12	(9,261)	(4,820)
Net current assets		<u>162,105</u>	<u>110,166</u>
Total assets less current liabilities		<u>163,664</u>	<u>112,177</u>
Net assets excluding pension asset or liability		<u>163,664</u>	<u>112,177</u>
Total net assets		<u><u>163,664</u></u>	<u><u>112,177</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		3,823	6,860
		<u>3,823</u>	<u>6,860</u>
Unrestricted funds	13		
General funds		159,806	103,960
Designated funds		35	1,357
		<u>159,841</u>	<u>105,317</u>
Reserves	13		
Total funds		<u><u>163,664</u></u>	<u><u>112,177</u></u>

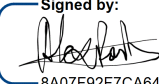
Approved by the trustees on 13 January 2025

And signed on their behalf by:

A. Roffey

Trustee

13 January 2025

Signed by:

 8A07F92F7CA64FF...

Greenfields Childcare

Statement of Cash flows

for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	51,487	22,197
Adjustments for:		
Depreciation of property, plant and equipment	1,934	1,440
Dividends, interest and rents from investments	(18,812)	(39,059)
Other gains/losses	-	-
(Increase)/Decrease in trade and other receivables	(3,389)	1,315
Increase in trade and other payables	4,441	3,830
Net cash provided by/(used in) operating activities	35,661	(10,277)
Cash flows from investing activities		
Payments for property, plant and equipment	(1,482)	(1,711)
Dividends, interest and rents from investments	18,812	39,059
Net cash from investing activities	17,330	37,348
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	52,991	27,071
Cash and cash equivalents at the beginning of the year	93,232	66,161
Cash and cash equivalents at the end of the year	146,223	93,232
Components of cash and cash equivalents		
Cash and bank balances	146,223	93,232
	146,223	93,232

Greenfields Childcare

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Greenfields Childcare

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	33.33% Straight Line
----------------------------------	----------------------

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Greenfields Childcare

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Charitable activities	309,600	-	309,600
Investments	110	-	110
Other	-	38,949	38,949
Total	309,710	38,949	348,659
Expenditure on:			
Charitable activities	14,635	-	14,635
Other	279,738	32,089	311,827
Total	294,373	32,089	326,462
Net income	15,337	6,860	22,197
Net income before other gains/(losses)	15,337	6,860	22,197
Other gains and losses:			
Net movement in funds	15,337	6,860	22,197
Reconciliation of funds:			
Total funds brought forward	89,980	-	89,980
Total funds carried forward	105,317	6,860	112,177

3 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Childcare Fees	250,629	250,629	223,438
Feec Funding	147,935	147,935	86,162
	398,564	398,564	309,600

4 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank Interest Received	248	248	110
	248	248	110

Greenfields Childcare

Notes to the Accounts

5 Other income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants	11,987	200	12,187	11,740
1:1 Support	1,036	5,341	6,377	27,209
	<u>13,023</u>	<u>5,541</u>	<u>18,564</u>	<u>38,949</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Childcare Fees	3,495	3,495	8,668
Feec Funding	4,819	4,819	4,977
<i>Governance costs</i>			
Independent Examiner Fee	1,892	1,892	990
	<u>10,206</u>	<u>10,206</u>	<u>14,635</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	310,734	8,578	319,312	267,556
Premises costs	24,382	-	24,382	29,528
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,934	-	1,934	1,440
General administrative costs	10,055	-	10,055	13,303
	<u>347,105</u>	<u>8,578</u>	<u>355,683</u>	<u>311,827</u>

8 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,934	1,440
Independent Examiner's fee	990	990

9 Staff costs

	2024	2023
Salaries and wages	298,802	264,813
Social security costs	14,564	-
Pension costs	5,352	-
	<u>318,718</u>	<u>264,813</u>

No employee received emoluments in excess of £60,000.

Greenfields Childcare

Notes to the Accounts

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2023	4,321	4,321
Additions	1,482	1,482
At 31 March 2024	<u>5,803</u>	<u>5,803</u>
Depreciation and impairment		
At 1 April 2023	2,310	2,310
Depreciation charge for the year	1,934	1,934
At 31 March 2024	<u>4,244</u>	<u>4,244</u>
Net book values		
At 31 March 2024	<u>1,559</u>	<u>1,559</u>
At 31 March 2023	<u>2,011</u>	<u>2,011</u>

11 Debtors

	2024 £	2023 £
Trade debtors	23,963	20,412
Prepayments and accrued income	1,180	1,342
	<u>25,143</u>	<u>21,754</u>

12 Creditors:

amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,371	3,830
Other taxes and social security	3,657	-
Other creditors	2,233	-
Accruals	-	990
	<u>9,261</u>	<u>4,820</u>

Greenfields Childcare

Notes to the Accounts

13 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
1:1 Support	3,860	5,341	(5,421)	3,779
Grants	3,000	200	(3,156)	44
<i>Total</i>	<u>6,860</u>	<u>5,541</u>	<u>(8,578)</u>	<u>3,823</u>
Unrestricted funds:				
General funds	103,960	410,162	(354,316)	159,806
Designated funds:				
Childcare Fees	1,357	1,673	(2,996)	35
<i>Total</i>	<u>1,357</u>	<u>1,673</u>	<u>(2,996)</u>	<u>35</u>
Total funds	<u>112,177</u>	<u>417,376</u>	<u>(365,889)</u>	<u>163,664</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

1:1 Support Made up of EYPP Money £3,779.27 Carried Forward

Grants Made up of Dalton Together Money £43.76 Carried Forward

Designated funds:

Childcare Fees Made up of £34.52 Fundraising Carried Forward

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,559	1,559
Net current assets	162,105	162,105
	<u>163,664</u>	<u>163,664</u>

15 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	93,232	52,991	146,223
	<u>93,232</u>	<u>52,991</u>	<u>146,223</u>
Net debt	<u>93,232</u>	<u>52,991</u>	<u>146,223</u>

Greenfields Childcare

Notes to the Accounts

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>5,352</u>	<u>-</u>

Greenfields Childcare

Detailed Statement of Financial Activities

for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Charitable activities				
Childcare Fees	250,629	-	250,629	223,438
Feec Funding	147,935	-	147,935	86,162
	<u>398,564</u>	<u>-</u>	<u>398,564</u>	<u>309,600</u>
Investments				
Bank Interest Received	248	-	248	110
	<u>248</u>	<u>-</u>	<u>248</u>	<u>110</u>
Other				
Grants	11,987	200	12,187	11,740
1:1 Support	1,036	5,341	6,377	27,209
	<u>13,023</u>	<u>5,541</u>	<u>18,564</u>	<u>38,949</u>
Total income and endowments	411,835	5,541	417,376	348,659
Expenditure on:				
Charitable activities				
Childcare Fees	3,495	-	3,495	8,668
Feec Funding	4,819	-	4,819	4,977
	<u>8,314</u>	<u>-</u>	<u>8,314</u>	<u>13,645</u>
Governance costs				
Independent Examiner Fee	1,892	-	1,892	990
	<u>1,892</u>	<u>-</u>	<u>1,892</u>	<u>990</u>
Total of expenditure on charitable activities	10,206	-	10,206	14,635
Employee costs				
Salaries/wages	290,224	8,578	298,802	264,813
Employer's NIC	14,564	-	14,564	-
Pension costs	5,352	-	5,352	-
Staff training	594	-	594	2,743
	<u>310,734</u>	<u>8,578</u>	<u>319,312</u>	<u>267,556</u>
Premises costs				
Rent	100	-	100	16,698
Rates	2,626	-	2,626	1,601
Light, heat and power	11,670	-	11,670	8,468
Premises cleaning	8,880	-	8,880	2,275
Other premises costs	1,106	-	1,106	486
	<u>24,382</u>	<u>-</u>	<u>24,382</u>	<u>29,528</u>
General administrative costs, including depreciation and amortisation				

Greenfields Childcare

Detailed Statement of Financial Activities

Depreciation of Fixtures, fittings and equipment	1,934	-	1,934	1,440
Bad debts	1,002	-	1,002	7,948
Bank charges	154	-	154	91
Equipment expensed	6,470	-	6,470	4,213
Sundry expenses	62	-	62	186
Telephone, fax and broadband	2,367	-	2,367	865
	<u>11,989</u>	<u>-</u>	<u>11,989</u>	<u>14,743</u>
Total of expenditure of other costs	<u>347,105</u>	<u>8,578</u>	<u>355,683</u>	<u>311,827</u>
Total expenditure	<u>357,311</u>	<u>8,578</u>	<u>365,889</u>	<u>326,462</u>
Net gains on investments	-	-	-	-
	<u>54,524</u>	<u>(3,037)</u>	<u>51,487</u>	<u>22,197</u>
Net income				
Net income before other gains/(losses)	<u>54,524</u>	<u>(3,037)</u>	<u>51,487</u>	<u>22,197</u>
Other Gains	-	-	-	-
	<u>54,524</u>	<u>(3,037)</u>	<u>51,487</u>	<u>22,197</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	<u>105,317</u>	<u>6,860</u>	<u>112,177</u>	<u>89,980</u>
Total funds carried forward	<u>159,841</u>	<u>3,823</u>	<u>163,664</u>	<u>112,177</u>

Accounts



Trustees' Annual Report for the period

Period start date		Period end date		
From	Day	Month	Year	To
	1	April	2022	31
		March	2023	

Section A Reference and administration details

Charity name Greenfields Childcare

Other names charity is known by

Registered charity number (if any) 1094287

Charity's principal address Greenfields Family Centre

Dalton Green Lane, Dalton

Huddersfield

Postcode HD5 9TR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kenneth Delaney	Chair		
2	Jonathan Orman	Treasurer		
3	Alexander Roffey	Secretary		
4	Katie Washington	Trustee		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Penny Smith - Manager

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Preschool Learning Alliance Model Constitution

How the charity is constituted
(eg. trust, association, company)

Unincorporated association, but we have trustee and indemnity insurance to help us manage risk. We are aware that we need to address the issue of CIO, which would have been prioritised had it not been for the pandemic and then having to reform a new committee

Trustee selection methods
(eg. appointed by, elected by)

Parents can self-nominate using a comprehensive introduction/application form. Applications are discussed at committee, proposed and seconded by current trustees where appropriate.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Committee packs are given to all new members and contain all relevant documentation for their position within the group.

EY2 forms are completed and submitted to Ofsted

DBS applications are made. Once awarded, new members are asked to sign up to the up-date service, to ensure they remain current.

Greenfields Childcare is registered with Ofsted and works with a number of advisory bodies.

Ofsted is our governing body

PLA is our advisory body

We also have our Local Authority as an advisory body.

The major risk for trustees is the fact that we are unincorporated and the liability issue, this is managed firstly by trustee and indemnity insurance and secondly by seeking CIO status

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To enhance the development and education of children, primarily under statutory school age, by encouraging parent to understand and provide for the needs of their children through community groups.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

To provide a safe, child centred, caring environment that is stimulating and challenging. To offer this care and education in partnership with parents and other professionals. To offer equality of opportunity to all children and families within our setting.

As trustees we are confident that we have complied with our duty to have due regard to public benefit guidance published by the Commission. All trustees are subject to a lengthy induction which covers all aspects of their responsibilities to the group. This is detailed at length in our Trustees Code of Conduct.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The group has reconnected with its volunteers and is once again actively supported by a number of volunteers who help with various aspects of the group's activities. Activities include maintenance, childcare, fundraising and governance.

Summary of the main achievements of the charity during the year

Greenfield has continued to provide a good quality experience for the children in our care. We have bounced back from the pandemic and see high numbers of families wishing to use the setting.

We have reconnected with links in the community and continue to work with schools, organisations providing food banks and other likeminded organisations.

By providing effective, affordable childcare that parents are confident to access, we support parents to gain employment, especially females as this tends to raise the families' living standards, in an area which is well documented as being in the lower 20% of the Government's IMD. Access to education and training is further improved because of the availability of affordable or free childcare.

We have tailored our planning and curriculum to meet the needs of the diversity of children who attend the setting.

We continue to evolve and improve our knowledge and the knowledge and practice of our staff members, setting in place a robust supervision and appraisal system to identify strengths and weaknesses to inform training plans. This ensures the best quality of education and care for the children in our setting.

We have had a variety of successful fundraising events which has impacted the setting by providing much needed finances given the substantial rise in the cost of electricity and the cost of living in general. This is something we need to continue to do and look towards grants to enable us to continue to offer the high provision.

Section E Financial review

Brief statement of the charity's policy on reserves

The current bank balance is equivalent to approximately 3 months operating costs. Reserves are not kept in a separate account but are in the main trading account.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The Charity's main source of income continues to be FEEC funding and parent fees. This will increase as the government funding of 2 year olds increases. More emphasis needs to be put on grant bid writing and continuation of successful fundraising events.

The rise in the minimum wage again is a risk as we need to maintain differentiation between staff pay levels to enable us to attract a good level of employee.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<u>Alexander Roffey</u> Alexander Roffey (Feb 16, 2024 15:14 GMT)	
Full name(s)	Alexander Roffey	
Position (eg Secretary, Chair, etc)	Trustee	
Date	13/02/2024	

Greenfields Childcare

Charity No. 1094287

Trustees' Report and Unaudited Accounts

31 March 2023

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	14 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1094287

Trustees

The following trustees served during the year:

K. Delaney

J. Orman

A. Roffey

K. Washington

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

OBJECTIVES AND ACTIVITIES

Refer Trustee Report

ACHIEVEMENTS AND PERFORMANCE

Refer Trustee Report

FINANCIAL REVIEW

Refer Trustee Report

PLANS FOR FUTURE PERIODS

Refer Trustee Report

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Alexander Roffey (Feb 16, 2024 15:14 GMT)

A. Roffey

Trustee

13 February 2024

I report to the trustees on my examination of the financial statements of Greenfields Childcare for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CPAA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



V Newham (Feb 16, 2024 13:30 GMT)

Victoria Newham CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

13 February 2024

Greenfields Childcare
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Charitable activities	3	309,600	-	309,600	278,368
Investments	4	110	-	110	-
Other	5	-	38,949	38,949	16,815
Total		309,710	38,949	348,659	295,183
Expenditure on:					
Charitable activities	6	14,635	-	14,635	9,602
Other	7	279,738	32,089	311,827	272,391
Total		294,373	32,089	326,462	281,993
Net gains on investments		-	-	-	-
Net income	8	15,337	6,860	22,197	13,190
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		15,337	6,860	22,197	13,190
Other gains and losses					
Net movement in funds		15,337	6,860	22,197	13,190
Reconciliation of funds:					
Total funds brought forward		89,980	-	89,980	76,790
Total funds carried forward		105,317	6,860	112,177	89,980

Greenfields Childcare

Balance Sheet

at 31 March 2023

Charity No. 1094287

		2023 £	2022 £
Fixed assets			
Tangible assets	10	2,011	1,740
		<u>2,011</u>	<u>1,740</u>
Current assets			
Debtors	11	21,754	23,069
Cash at bank and in hand		93,232	66,161
		<u>114,986</u>	<u>89,230</u>
Creditors: Amount falling due within one year	12	(4,820)	(990)
Net current assets		<u>110,166</u>	<u>88,240</u>
Total assets less current liabilities		<u>112,177</u>	<u>89,980</u>
Net assets excluding pension asset or liability		<u>112,177</u>	<u>89,980</u>
Total net assets		<u><u>112,177</u></u>	<u><u>89,980</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		6,860	-
		<u>6,860</u>	<u>-</u>
Unrestricted funds	13		
General funds		103,960	89,980
Designated funds		1,357	-
		<u>105,317</u>	<u>89,980</u>
Reserves	13		
Total funds		<u><u>112,177</u></u>	<u><u>89,980</u></u>

Approved by the trustees on 13 February 2024

And signed on their behalf by:



Alexander Roffey (Feb 16, 2024 15:14 GMT)

A. Roffey

Trustee

13 February 2024

Greenfields Childcare
Statement of Cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	22,197	13,190
Adjustments for:		
Depreciation of property, plant and equipment	1,440	870
Dividends, interest and rents from investments	(39,059)	(16,815)
Other gains/losses	-	-
Decrease/(Increase) in trade and other receivables	1,315	(23,069)
Increase in trade and other payables	3,830	990
Net cash used in operating activities	<u>(10,277)</u>	<u>(24,834)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,711)	(2,610)
Dividends, interest and rents from investments	39,059	16,815
Net cash from investing activities	<u>37,348</u>	<u>14,205</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	27,071	(10,629)
Cash and cash equivalents at the beginning of the year	66,161	76,790
Cash and cash equivalents at the end of the year	<u>93,232</u>	<u>66,161</u>
Components of cash and cash equivalents		
Cash and bank balances	93,232	66,161
	<u>93,232</u>	<u>66,161</u>

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	33.33% Straight Line
----------------------------------	----------------------

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Charitable activities	278,368	-	278,368
Other	-	16,815	16,815
Total	278,368	16,815	295,183
Expenditure on:			
Charitable activities	9,602	-	9,602
Other	255,576	16,815	272,391
Total	265,178	16,815	281,993
Net income	13,190	-	13,190
Net income before other gains/(losses)	13,190	-	13,190
Other gains and losses:			
Net movement in funds	13,190	-	13,190
Reconciliation of funds:			
Total funds brought forward	76,790	-	76,790
Total funds carried forward	89,980	-	89,980

3 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Childcare Fees	223,438	223,438	169,814
Feec Funding	86,162	86,162	108,554
	309,600	309,600	278,368

4 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank Interest Received	110	110	-
	110	110	-

5 Other income

	Restricted	Total 2023	Total 2022
	£	£	£
Job Retention Scheme (Wages)	-	-	1,520
Grants	11,740	11,740	2,667
Apprentice	-	-	1,000
1:1 Support	27,209	27,209	11,628
	<u>38,949</u>	<u>38,949</u>	<u>16,815</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Childcare Fees	8,668	8,668	5,057
Feec Funding	4,977	4,977	3,555
<i>Governance costs</i>			
Independent Examiner Fee	990	990	990
	<u>14,635</u>	<u>14,635</u>	<u>9,602</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Employee costs	244,207	23,349	267,556	232,497
Premises costs	20,788	8,740	29,528	30,635
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,440	-	1,440	870
General administrative costs	13,303	-	13,303	8,389
	<u>279,738</u>	<u>32,089</u>	<u>311,827</u>	<u>272,391</u>

8 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,440	870
Independent Examiner's fee	990	990

9 Staff costs

	2023	2022
Salaries and wages	264,813	231,987
	<u>264,813</u>	<u>231,987</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2022	2,610	2,610
Additions	1,711	1,711
At 31 March 2023	<u>4,321</u>	<u>4,321</u>
Depreciation and impairment		
At 1 April 2022	870	870
Depreciation charge for the year	1,440	1,440
At 31 March 2023	<u>2,310</u>	<u>2,310</u>
Net book values		
At 31 March 2023	<u>2,011</u>	<u>2,011</u>
At 31 March 2022	<u>1,740</u>	<u>1,740</u>

11 Debtors

	2023 £	2022 £
Trade debtors	20,412	21,779
Prepayments and accrued income	1,342	1,290
	<u>21,754</u>	<u>23,069</u>

12 Creditors:

amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,830	-
Accruals	990	990
	<u>4,820</u>	<u>990</u>

13 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
1:1 Support	-	27,209	(23,349)	3,860
Grants	-	11,740	(8,740)	3,000
<i>Total</i>	<u>-</u>	<u>38,949</u>	<u>(32,089)</u>	<u>6,860</u>
Unrestricted funds:				
General funds	89,980	305,808	(291,828)	103,960
Designated funds:				
Childcare Fees	-	3,902	(2,545)	1,357
<i>Total</i>	<u>-</u>	<u>3,902</u>	<u>(2,545)</u>	<u>1,357</u>
Total funds	<u><u>89,980</u></u>	<u><u>348,659</u></u>	<u><u>(326,462)</u></u>	<u><u>112,177</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

1:1 Support Made up of EYPP Money £2,160.00 and DAF Funding was £1,700.00
Grants Made up of One Community Grant £3,000.00

Designated funds:

Childcare Fees Made up of £1,356.98 Fundraising Carried Forward

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	2,011	2,011
Net current assets	110,166	110,166
	<u>112,177</u>	<u>112,177</u>

15 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	66,161	27,071	93,232
	<u>66,161</u>	<u>27,071</u>	<u>93,232</u>
Net debt	<u><u>66,161</u></u>	<u><u>27,071</u></u>	<u><u>93,232</u></u>

Greenfields Childcare
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Charitable activities				
Childcare Fees	223,438	-	223,438	169,814
Feec Funding	86,162	-	86,162	108,554
	<u>309,600</u>	<u>-</u>	<u>309,600</u>	<u>278,368</u>
Investments				
Bank Interest Received	110	-	110	-
	<u>110</u>	<u>-</u>	<u>110</u>	<u>-</u>
Other				
Job Retention Scheme (Wages)	-	-	-	1,520
Grants	-	11,740	11,740	2,667
Apprentice	-	-	-	1,000
1:1 Support	-	27,209	27,209	11,628
	<u>-</u>	<u>38,949</u>	<u>38,949</u>	<u>16,815</u>
Total income and endowments	309,710	38,949	348,659	295,183
Expenditure on:				
Charitable activities				
Childcare Fees	8,668	-	8,668	5,057
Feec Funding	4,977	-	4,977	3,555
	<u>13,645</u>	<u>-</u>	<u>13,645</u>	<u>8,612</u>
Governance costs				
Independent Examiner Fee	990	-	990	990
	<u>990</u>	<u>-</u>	<u>990</u>	<u>990</u>
Total of expenditure on charitable activities	14,635	-	14,635	9,602
Employee costs				
Salaries/wages	241,464	23,349	264,813	231,987
Staff training	2,743	-	2,743	510
	<u>244,207</u>	<u>23,349</u>	<u>267,556</u>	<u>232,497</u>
Premises costs				
Rent	7,958	8,740	16,698	27,345
Rates	1,601	-	1,601	-
Light, heat and power	8,468	-	8,468	-
Premises cleaning	2,275	-	2,275	1,090
Other premises costs	486	-	486	2,200
	<u>20,788</u>	<u>8,740</u>	<u>29,528</u>	<u>30,635</u>
General administrative costs, including depreciation and amortisation				

Greenfields Childcare

Detailed Statement of Financial Activities

Depreciation of Fixtures, fittings and equipment	1,440	-	1,440	870
Bad debts	7,948	-	7,948	2,420
Bank charges	91	-	91	118
Equipment expensed	4,213	-	4,213	5,549
Sundry expenses	186	-	186	-
Telephone, fax and broadband	865	-	865	302
	<u>14,743</u>	<u>-</u>	<u>14,743</u>	<u>9,259</u>
Total of expenditure of other costs	<u>279,738</u>	<u>32,089</u>	<u>311,827</u>	<u>272,391</u>
Total expenditure	<u>294,373</u>	<u>32,089</u>	<u>326,462</u>	<u>281,993</u>
Net gains on investments	-	-	-	-
	<u>15,337</u>	<u>6,860</u>	<u>22,197</u>	<u>13,190</u>
Net income				
Net income before other gains/(losses)	<u>15,337</u>	<u>6,860</u>	<u>22,197</u>	<u>13,190</u>
Other Gains	-	-	-	-
	<u>15,337</u>	<u>6,860</u>	<u>22,197</u>	<u>13,190</u>
Net movement in funds				
	<u>15,337</u>	<u>6,860</u>	<u>22,197</u>	<u>13,190</u>
Reconciliation of funds:				
Total funds brought forward	<u>89,980</u>	<u>-</u>	<u>89,980</u>	<u>76,790</u>
Total funds carried forward	<u>105,317</u>	<u>6,860</u>	<u>112,177</u>	<u>89,980</u>

Signature: 

Email: greenfieldschildcare@outlook.com

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: Period start date 01/04/2021 To: Period end date 31/03/2022

Charity name: Greenfields Childcare

Charity registration number: 1094287

Company number:

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To provide a safe child centred caring environment that is stimulating and challenging. To offer this care in partnership with parents. To offer equality of opportunity to all children and families within our setting.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As trustees we are confident that we have complied with our duty to have due regard to public benefit guidance published by the commission. All trustees are subject to a lengthy induction which covers all aspects of their responsibilities to the group. This is detailed at length in our 'Trustees Code of Conduct'

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	The group has reconnected with its volunteers and is once again actively supported by a number of volunteers who help with various aspects of the group's activities. Activities include maintenance, childcare, fundraising and governance.
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Greenfields has continued to provide a good quality experience for the children in our care, albeit whilst trying to reconnect with the community and build parental confidence in accessing the setting. Our collaboration with likeminded organisation, which was limited by the pandemic, has been re-established and we continue to work with them to provide the best possible care for our children. By providing effective, affordable childcare, that parents are confident to access we support parents to gain employment, especially females, as this tends to raise the families living standards, in an area which is well documented as being in the lower 20% of the governments IMD. Access to education and training is further improved because of the availability of affordable/free childcare.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	We have welcomed new members of staff into our setting who have brought with them new ideas and skills, and experience of other successful settings. We have tailored our planning to meet the needs of the increasing number of children who attend our setting all day. We have updated all job descriptions/contracts to ensure that these are aligned with the recommendations of the PLA, meet the needs of our setting as well as all legal requirements. We have extended the impact of staff meetings and their outcomes for the benefit of the children in our care and the further development of our employees.
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Performance of fundraising activities against objectives set	Para 1.41	The new Fundraiser has already provided us with an excellent event that welcomed parents into the setting allowing them the opportunity to further engage with the staff. Even more exciting events are planned for the near future. All events raise money to enable us to purchase new and exciting learning resources for the children.
Investment performance against objectives	Para 1.41	
Other		

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Our main source of income will continue to be parent fees and government funding for two and three year old children. Our main expenditure will continue to be staff costs to enable us to employ quality staff to deliver the EYFS, which will enable the group to meet the charities key objectives. The financial loss made by the setting was not entirely unexpected due to the following factors:- The pros and cons of continuing to pod the setting were discussed in August 2021 and it was decided that although it would not be financially sustainable for any great length of time because of the increased wage costs, under-utilisation of staff and the double resourcing of the setting, the benefits to the children, and the reassurance it offered to parents to encourage them to return to the setting or take up new places, as we came out of the Pandemic, outweighed any financial loss that would be experienced. This was only ever meant to be a short-term plan The other major impact on revenue, which we were unable to determine just how severe it would be, was the local
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		schools' decision to go to thirty hours. Feec funding has been on a steady decline for several years but has been further impacted by the school accepting younger children for longer hours. Although the income from private individuals looks relatively healthy it has been shorn up by funded places paid for by HAF via the DfE. This is not a permanent source of income and could be withdrawn at any time. Income from privately funded places is not increasing at the same rate as we are losing Feec income. This balance needs to be addressed. The simplicity of previous Income and expenditure accounting system did not show the current situation with regard to debtors. This has now been addressed now that the setting has switched to a system of accrual accounting. Going forward:- There needs to be a conversation around billing procedures, most settings now expect payment in advance, we will be considering this at a future meeting. Parents of 3yr olds need to be encouraged to stay in the setting and not access school. When they access school early, their funding goes with them. Staffing levels need to be constantly monitored. The setting needs to go back to a full room setting and be resourced accordingly. Specific resources and equipment need to be funded through fundraising and grant applications and not through revenue. HAF funded places for holiday periods must be fully utilised whilst they are available.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The current bank balance is equivalent to approximately 2.5 months operating costs. Reserves are not at present kept in a separate account, but are in the main trading account.
Amount of reserves held	Para 1.22	2.5 months operating costs... These need to be increased to at least 3, preferably 4 months.
Reasons for holding zero reserves	Para 1.22	

Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Although times continue to be challenging we are confident that by offering a quality, affordable service and constantly reviewing our financial policies and procedures we will continue as a going concern for the foreseeable future.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity's main source of income will continue to be FEEC funding and parent fees. More emphasis will also be put on grant bid writing and fundraising events.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Reduction in FEEC funding due to children having earlier access to school. Rise in national minimum wage and being able to maintain differentiation between staff pay levels to enable us to attract a good level of employee. Lack of availability of qualified staff.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Pre-School Learning Alliance Model Constitution.
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	Unincorporated association, but we have trustee and indemnity insurance to help us manage risk. We are aware that we need to address the issue of CIO, which would have been prioritised had it not been for the pandemic.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled	Para 1.25	Parents can self-nominate using a comprehensive introduction/application form. Applications are discussed at Committee, proposed and seconded by current Trustees where appropriate.

to appoint one or more trustees		

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Committee packs are given to all new members and contain all relevant documentation for their position within the group. EY2 forms are completed and submitted to Ofsted. DBS applications are made. Once awarded new members are asked to sign up to the up-date service, to ensure they remain current.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Greenfields Childcare is registered with Ofsted and works with a number of advisory bodies.
Relationship with any related parties	Para 1.51	Ofsted – Governing body PLA – Advisory body Local Council – Advisory body Local school hub – like minded organisations offering similar services
Other		

Reference and administrative details

Charity name	Greenfields Childcare
Other name the charity uses	
Registered charity number	1094287
Charity's principal address	Greenfields Family Centre Dalton Green Lane, Huddersfield HD5 9TR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kenneth Delaney	Trustee		
2	Katie Washington	Trustee		
6				
7				
8				
9				
10				
11				
12				

13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

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Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	<u>Kenneth Delaney</u> Kenneth Delaney (Jan 30, 2023 16:29 GMT)	<u>K. Washington</u> Katie Washington (Jan 30, 2023 16:39 GMT)
Full name(s)	Kenneth Delaney	Katie Washington
Position (for example Secretary, Chair, etc)	Trustee	Trustee

Date

30/01/2023

Greenfields Childcare

Charity No. 1094287

Trustees' Report and Unaudited Accounts

31 March 2022

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	14 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1094287

Trustees

The following trustees served during the year:

J. Bedford

T.P. Dawson

K. Delaney

M. Johnson

M. Stasiak

K. Washington

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

OBJECTIVES AND ACTIVITIES

Refer Trustee Report

ACHIEVEMENTS AND PERFORMANCE

Refer Trustee Report

FINANCIAL REVIEW

Refer Trustee Report

PLANS FOR FUTURE PERIODS

Refer Trustee Report

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Kenneth Delaney
Kenneth Delaney (Jan 30, 2023 16:29 GMT)

K. Delaney
Trustee
30 January 2023

Independent Examiner's Report to the trustees of Greenfields Childcare

I report to the trustees on my examination of the financial statements of Greenfields Childcare for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CPAA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



vicky (Jan 31, 2023 13:20 GMT)

Victoria Newham

CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

30 January 2023

Greenfields Childcare
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Charitable activities	3	278,368	-	278,368	179,340
Other	4	-	16,815	16,815	77,031
Total		278,368	16,815	295,183	256,371
Expenditure on:					
Charitable activities	5	9,602	-	9,602	7,028
Other	6	255,576	16,815	272,391	241,915
Total		265,178	16,815	281,993	248,943
Net gains on investments		-	-	-	-
Net income	7	13,190	-	13,190	7,428
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		13,190	-	13,190	7,428
Other gains and losses					
Net movement in funds		13,190	-	13,190	7,428
Reconciliation of funds:					
Total funds brought forward		76,790	-	76,790	69,362
Total funds carried forward		89,980	-	89,980	76,790

Greenfields Childcare

Balance Sheet

at 31 March 2022

Charity No. 1094287

		2022 £	2021 £
Fixed assets			
Tangible assets	9	1,740	-
		<u>1,740</u>	<u>-</u>
Current assets			
Debtors	10	23,069	-
Cash at bank and in hand		66,161	76,790
		<u>89,230</u>	<u>76,790</u>
Creditors: Amount falling due within one year	11	(990)	-
Net current assets		<u>88,240</u>	<u>76,790</u>
Total assets less current liabilities		<u>89,980</u>	<u>76,790</u>
Net assets excluding pension asset or liability		<u>89,980</u>	<u>76,790</u>
Total net assets		<u><u>89,980</u></u>	<u><u>76,790</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		89,980	76,790
		<u>89,980</u>	<u>76,790</u>
Reserves	12		
Total funds		<u><u>89,980</u></u>	<u><u>76,790</u></u>

Approved by the trustees on 30 January 2023

And signed on their behalf by:

Kenneth Delaney
 Kenneth Delaney (Jan 30, 2023 16:29 GMT)

K. Delaney

Trustee

30 January 2023

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has change to the accounting policies from cash accounting to accruals accounting (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	33.33% Straight Line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Charitable activities	179,340	-	179,340
Other	-	77,031	77,031
Total	<u>179,340</u>	<u>77,031</u>	<u>256,371</u>
Expenditure on:			
Charitable activities	7,028	-	7,028
Other	164,884	77,031	241,915
Total	<u>171,912</u>	<u>77,031</u>	<u>248,943</u>
Net income	<u>7,428</u>	<u>-</u>	<u>7,428</u>
Net income before other gains/(losses)	7,428	-	7,428
Other gains and losses:			
Net movement in funds	<u>7,428</u>	<u>-</u>	<u>7,428</u>
Reconciliation of funds:			
Total funds brought forward	69,362	-	69,362
Total funds carried forward	<u>76,790</u>	<u>-</u>	<u>76,790</u>

3 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Childcare Fees	169,814	169,814	64,315
Feec Funding	108,554	108,554	115,025
	<u>278,368</u>	<u>278,368</u>	<u>179,340</u>

4 Other income

	Restricted	Total 2022	Total 2021
	£	£	£
Job Retention Scheme (Wages)	1,520	1,520	59,294
Grants	2,667	2,667	17,737
Apprentice	1,000	1,000	-
1:1 Support	11,628	11,628	-
	<u>16,815</u>	<u>16,815</u>	<u>77,031</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Food	5,057	5,057	3,008
Insurance/Subs/Fees/Licences	3,555	3,555	4,020
<i>Governance costs</i>			
Independent Examiner Fee	990	990	-
	<u>9,602</u>	<u>9,602</u>	<u>7,028</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Employee costs	218,349	14,148	232,497	202,153
Premises costs	27,968	2,667	30,635	32,347
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	870	-	870	-
General administrative costs	8,389	-	8,389	7,415
	<u>255,576</u>	<u>16,815</u>	<u>272,391</u>	<u>241,915</u>

7 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	870	-
Independent Examiner's fee	990	-

8 Staff costs

	2022	2021
Salaries and wages	231,987	196,988
	<u>231,987</u>	<u>196,988</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
Additions	2,610	2,610
At 31 March 2022	<u>2,610</u>	<u>2,610</u>
Depreciation and impairment		
Depreciation charge for the year	870	870
At 31 March 2022	<u>870</u>	<u>870</u>
Net book values		
At 31 March 2022	<u>1,740</u>	<u>1,740</u>

10 Debtors

	2022 £	2021 £
Trade debtors	21,779	-
Prepayments and accrued income	1,290	-
	<u>23,069</u>	<u>-</u>

11 Creditors:

amounts falling due within one year

	2022 £	2021 £
Accruals	990	-
	<u>990</u>	<u>-</u>

12 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
1:1 Support	-	11,628	(11,628)	-
Apprentice	-	1,000	(1,000)	-
Grants	-	2,667	(2,667)	-
Job Retention Scheme (Wages)	-	1,520	(1,520)	-
<i>Total</i>	<u>-</u>	<u>16,815</u>	<u>(16,815)</u>	<u>-</u>
Unrestricted funds:				
General funds	76,790	278,368	(265,178)	89,980
Total funds	<u>76,790</u>	<u>295,183</u>	<u>(281,993)</u>	<u>89,980</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

1:1 Support

Apprentice

Grants

Job Retention Scheme

(Wages)

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,740	1,740
Net current assets	88,240	88,240
	<u>89,980</u>	<u>89,980</u>

14 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	76,790	(10,629)	66,161
	<u>76,790</u>	<u>(10,629)</u>	<u>66,161</u>
Net debt	<u>76,790</u>	<u>(10,629)</u>	<u>66,161</u>

Greenfields Childcare
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Charitable activities				
Childcare Fees	169,814	-	169,814	64,315
Feec Funding	108,554	-	108,554	115,025
	<u>278,368</u>	<u>-</u>	<u>278,368</u>	<u>179,340</u>
Other				
Job Retention Scheme (Wages)	-	1,520	1,520	59,294
Grants	-	2,667	2,667	17,737
Apprentice	-	1,000	1,000	-
1:1 Support	-	11,628	11,628	-
	<u>-</u>	<u>16,815</u>	<u>16,815</u>	<u>77,031</u>
Total income and endowments	278,368	16,815	295,183	256,371
Expenditure on:				
Charitable activities				
Food	5,057	-	5,057	3,008
Insurance/Subs/Fees/Licences	3,555	-	3,555	4,020
	<u>8,612</u>	<u>-</u>	<u>8,612</u>	<u>7,028</u>
Governance costs				
Independent Examiner Fee	990	-	990	-
	<u>990</u>	<u>-</u>	<u>990</u>	<u>-</u>
Total of expenditure on charitable activities	9,602	-	9,602	7,028
Employee costs				
Salaries/wages	217,839	14,148	231,987	196,988
Staff training	510	-	510	5,165
	<u>218,349</u>	<u>14,148</u>	<u>232,497</u>	<u>202,153</u>
Premises costs				
Rent	24,678	2,667	27,345	27,345
Premises cleaning	1,090	-	1,090	2,285
Other premises costs	2,200	-	2,200	2,717
	<u>27,968</u>	<u>2,667</u>	<u>30,635</u>	<u>32,347</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	870	-	870	-
Bad debts	2,420	-	2,420	-
Bank charges	118	-	118	69
Equipment expensed	5,549	-	5,549	7,346

Greenfields Childcare
Detailed Statement of Financial Activities

Telephone, fax and broadband	302	-	302	-
	<u>9,259</u>	<u>-</u>	<u>9,259</u>	<u>7,415</u>
Total of expenditure of other costs	<u>255,576</u>	<u>16,815</u>	<u>272,391</u>	<u>241,915</u>
Total expenditure	265,178	16,815	281,993	248,943
Net gains on investments	-	-	-	-
Net income	<u>13,190</u>	<u>-</u>	<u>13,190</u>	<u>7,428</u>
Net income before other gains/(losses)	<u>13,190</u>	<u>-</u>	<u>13,190</u>	<u>7,428</u>
Other Gains	-	-	-	-
Net movement in funds	<u>13,190</u>	<u>-</u>	<u>13,190</u>	<u>7,428</u>
Reconciliation of funds:				
Total funds brought forward	76,790	-	76,790	69,362
Total funds carried forward	<u>89,980</u>	<u>-</u>	<u>89,980</u>	<u>76,790</u>

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

**From 01/04/2020
31/03/2021**

**Period start date To
Period end date**

Charity name: Greenfields Childcare

Charity registration number: 1094287

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To provide a safe child centered caring environment that is stimulating and challenging. To offer this care in partnership with parents. To offer equality of opportunity to all children and families within our setting.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As trustees we are confident that we have complied with our duty to have due regard to public benefit guidance published by the commission. All trustees are subject to a lengthy induction which covers all aspects of their responsibilities to the group. This is detailed at length in our 'Trustees Code of Conduct'

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	Due to the current climate we have received much less support from volunteers. Support given has been conducted online.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Greenfields has continued to provide a good quality experience for the children in our care, albeit in very difficult times. Our collaboration with likeminded organisation has been limited by the ongoing pandemic. By continuing to provide effective, affordable childcare, that parents want their children to attend we have enabled Keyworkers to continue with their jobs.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

--	--	--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our main sources of income has been somewhat depleted this year and we have been reliant on support from the government to enable us to continue to operate. Our main expenditure, as in previous years, is on salaries for the staff that deliver the EYFS, which enables us to meet the charities objectives.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The current bank balance is approximately equivalent to three months operating costs. Reserves are not kept in a separate account, but are in the main trading account.
Amount of reserves held	Para 1.22	Approximately three months operating costs
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We feel that we have survived the worst of the pandemic and with the continued uptake of spare capacity will ensure that we will be able to continue as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Pre-School Learning Alliance Model Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated association, but we have trustee and indemnity insurance to help us manage risk. We are aware that we need to address the issue of CIO, which would have been prioritised had it not been for the pandemic.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Parents can self-nominate. Applications are discussed at Committee, proposed and seconded.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Committee packs are given to all new members and contain all relevant documentation for their position within the group.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	Ofsted - Governing body PLA - Advisory body Local Council - Advisory body Local school hub - like minded organisations offering similar services.
Other		

Reference and Administrative details

Charity name	Greenfields Childcare
Other name the charity uses	

Registered charity number	1094287
Charity's principal address	Greenfields Family Centre Dalton Green Lane Dalton Huddersfield HD5 9TR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Carley Cowburn	Chair		
2	Lesley Stephenson	Treasurer		
3	Vicky Clegg	Secretary		
4	Leanne Barlow			
5	Katie Washington			
6	Kenny Delaney			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Penny Smith (Childcare Manager)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

CCowburn

LStephenson

Full name(s)

Carley Cowburn

Lesley Stephenson

Position (eg
Secretary, Chair, etc)

Chair

Treasurer

Date

10/03/2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Greenfields Childcare

No (if any)
1094287

Receipts and payments accounts

For the period from	Period start date 4/1/2020	To	Period end date 3/31/2021
------------------------	-------------------------------	----	------------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
A1 Receipts				
Childcare Fees	64,315	-	-	64,315
Fee Funding	115,025	-	-	115,025
Grants	-	17,737	-	17,737
Job Retention Scheme (Wages)	-	59,294	-	59,294
	-	-	-	-
Fundraising/Donations	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total (Gross income for AR)	179,340	77,031	-	256,371
A2 Asset and investment sales, (see table).				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total receipts	179,340	77,031	-	256,371
A3 Payments				
Staff Wages	137,694	59,294	-	196,988
Rent	9,608	17,737	-	27,345
Office	2,717	-	-	2,717
Equip/Resources	7,346	-	-	7,346
Cleaning/Maintenance	2,285	-	-	2,285
Food	3,008	-	-	3,008
Insurance/Subs/Fees	4,020	-	-	4,020
Staff/Training/Vol Expenses/DBS	5,165	-	-	5,165
Bank Charges	69	-	-	69
Sub total	171,912	77,031	-	248,943
A4 Asset and investment purchases, (see table)				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total payments	171,912	77,031	-	248,943
Net of receipts/(payments)	7,428	-	-	7,428
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	69,362	-	-	69,362
Cash funds this year end	76,790	-	-	76,790

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B1 Cash funds	Cash at bank	76,767	-
		-	-
		-	-
	Total cash funds	76,767	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B2 Other monetary assets		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

	Details	Fund to which asset belongs	Cost (optional)
B3 Investment assets			-
			-
			-
			-
			-

	Details	Fund to which asset belongs	Cost (optional)
B4 Assets retained for the charity's own use			-
			-
			-
			-
			-
			-
			-
			-
			-

	Details	Fund to which liability relates	Amount due (optional)
B5 Liabilities			-
			-
			-
			-
			-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

LStephenson

LESLEY STEPHENSON

CC16a



Last year

to the nearest £

121,348
123,995
-
-
543
-
245,886

-
-

245,886

192,631
26,985
2,935
7,969
8,124
6,507
3,542
1,160
60
249,913

-

249,913

-	4,027
	-
	73,389
	69,362



**Endowment
funds**

to nearest £

-
-
-
-

OK

**Endowment
funds**

to nearest £

-
-
-
-
-
-

**Current value
(optional)**

-
-
-
-
-

**Current value
(optional)**

-
-
-
-
-
-
-
-
-

**When due
(optional)**

Date of
approval

4/20/2021



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Greenfields Childcare

On accounts for the year
ended

31/03/2021

Charity no 1094287
(if any)

Set out on pages

1-3

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and
basis of report

As the charity's 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 Trust's accounts carried out under section 145 of the 2011 Act and 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

** Please delete the words in the brackets if they do not apply.*

Signed: L M Sykes

Date: 29/04/2021

Name: Lorraine M Sykes

Relevant professional
qualification(s) or body
(if any):

N/A
(Retired community development worker)

Address: 273 Long Lane, Dalton, Huddersfield HD5 9SH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Nothing to disclose.

Independent Report

Examiner - Mrs Lorraine Sykes (Retired Church Community Development Worker).

- I have no personal relationships with any of the listed Trustees and no involvement in the administration of the charity.
- I confirm that I am totally independent from the group.
- I am confident that I have sufficient knowledge to carry out the required examination of the group's accounts, even though I do not belong to a listed body.

Greenfields Childcare is a registered charity, with no subsidiaries and does not have company status. From the information provided (charity registration certificate) the charity is deemed suitable for independent examination. The accounts are presented as Receipts and Payments, the correct format for Greenfields Childcare, as there is no additional statement in their constitution requiring them to be prepared as Accruals.

An analytical review of documentation provided was undertaken in April 2021.

All expenditure examined was evidenced by appropriate invoices or receipts.

Cash income is appropriately receipted and recorded against client's individual accounts, using the iConnect Childcare App. An auditable trace is evident through paying in books and bank statements.

Fees paid directly into the bank are married against parents' individual accounts, again using the iConnect Childcare App.

Monthly detailed summaries of all income and expenditure are also available via the Moneysoft Accounting App used by the club.

All selected transactions were supported by appropriate documentation. All bank statements are reconciled against the recorded totals in the App.

All income from grants and fundraising is listed separately in the accounts, stating the purpose for which the money was obtained.

How the ringfenced money was spent is identified separately for future evaluation purposes.

There is very little cash handling, most payments are made on line but where cash/cheques are used as a method of payment the banking is prepared by the Childcare Manager and then checked and banked by the Treasurer.

All online banking transactions are authorised by a second.

There is a robust system in place for collecting outstanding debts. The final stage, if the group are unsuccessful in securing payment, being that the debt is passed to BFL, a registered debt collection agency. A monthly statement of debt collection is provided by the company and the recovered monies are credited to the groups bank account. Recovered monies are then posted to the appropriate accounts.

Signed **L M Sykes**

Date 29/04/2021