

# GREENFIELDS CHILDCARE

England & Wales · Charity number 1094287

## Details

|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | GRASSHOPPERS PLAYGROUP                                  |
| Status      | Registered                                              |
| Legal form  | Other                                                   |
| Registered  | 2002-10-22                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                        |
|---------|----------------------------------------------------------------------------------------|
| Address | Greenfields Family Centre<br>Dalton Green Lane<br>Dalton<br>Huddersfield<br>HD5 9TR    |
| Phone   | 01484300970                                                                            |
| Email   | <a href="mailto:greenfieldschildcare@outlook.com">greenfieldschildcare@outlook.com</a> |

## 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 |

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# Accounts

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|                                        |  |                   |                |              |    |  |  |                 |                |              |
|----------------------------------------|--|-------------------|----------------|--------------|----|--|--|-----------------|----------------|--------------|
| Trustees' Annual Report for the period |  |                   |                |              |    |  |  |                 |                |              |
| From                                   |  | Period start date |                |              | To |  |  | Period end date |                |              |
|                                        |  | Day<br>1          | Month<br>April | Year<br>2024 |    |  |  | Day<br>31       | Month<br>March | Year<br>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<br>(eg. trust deed, constitution)        | Preschool Learning Alliance Model Constitution                                                                                                                                         |
| How the charity is constituted<br>(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<br>(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.

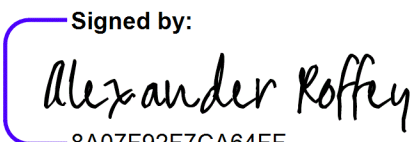
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

|                                                                                                                                  |                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <p>Signed by:</p>  <p>8A07F92F7CA64FF...</p> | <p>Signed by:</p>  <p>6D7AE5DB007445F...</p> |
| 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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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<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total funds<br>2025<br>£ | Total funds<br>2024<br>£ |
|-------------------------------------------|-------|------------------------------------|----------------------------------|--------------------------|--------------------------|
|                                           | Notes |                                    |                                  |                          |                          |
| Income and endowments<br>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<br>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<br>£      | 2024<br>£      |
|--------------------------------------------------------|----------------|----------------|
| 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. |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                 |                                                                                                        |
|---------------------------------|--------------------------------------------------------------------------------------------------------|
| 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. |
|----------------|---------------------------------------------------------------------------|

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

# 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 |
|----------------------------------|----------------------|

### 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<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total funds<br>2024<br>£ |
|-------------------------------------------|------------------------------------|----------------------------------|--------------------------|
| 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<br>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<br>£ | Restricted<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|----------------|-------------------|-----------------|--------------------|--------------------|
| Childcare Fees | 214,321           | 200             | 214,521            | 250,629            |
| Feec 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<br>2025 | Total<br>2024 |
|------------------------|--------------|---------------|---------------|
|                        | £            | £             | £             |
| Bank Interest Received | 331          | 331           | 248           |
|                        | <u>331</u>   | <u>331</u>    | <u>248</u>    |

5 Other income

|             | Unrestricted | Restricted   | Total<br>2025 | Total<br>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<br>2025 | Total<br>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<br>2025  | Total<br>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,<br>fittings and<br>equipment<br>£ | Total<br>£   |
|-------------------------------------|---------------------------------------------|--------------|
| 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<br>impairment      |                                             |              |
| At 1 April 2024                     | 4,244                                       | 4,244        |
| Depreciation charge for the<br>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<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| 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<br>£    | 2024<br>£    |
|---------------------------------|--------------|--------------|
| 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<br>2024 | Incoming<br>resources<br>(including<br>other<br>gains/losses<br>)<br>£ | Resources<br>expended<br>£ | At 31<br>March<br>2025<br>£ |
|--------------------------|--------------------|------------------------------------------------------------------------|----------------------------|-----------------------------|
| 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 |
|----------------|------------------------------------------------|

14 Analysis of net assets between funds

|                    | Unrestricted<br>funds<br>£ | Total<br>£     |
|--------------------|----------------------------|----------------|
| 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<br>2024<br>£ | Cash flows<br>£ | At 31<br>March<br>2025<br>£ |
|---------------------------|-------------------------|-----------------|-----------------------------|
| 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<br>Land and<br>buildings<br>£ | 2025<br>Other<br>£ | 2024<br>Land and<br>buildings<br>£ | 2024<br>Other<br>£ |
|------------------------------------|------------------------------------|--------------------|------------------------------------|--------------------|
| Operating leases with expiry date: |                                    |                    |                                    |                    |

*Pension commitments*

|                                                        | 2025<br>£    | 2024<br>£    |
|--------------------------------------------------------|--------------|--------------|
| The pension cost charge to the charity<br>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<br>2025<br>£ | Restricted funds<br>2025<br>£ | Total funds<br>2025<br>£ | Total funds<br>2024<br>£ |
|-----------------------------------------------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| 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,<br>including depreciation and<br>amortisation |                |              |                |                |
| Depreciation of Fixtures, fittings<br>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<br>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> |

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# Accounts

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|                                        |                   |                |              |    |                 |                |              |
|----------------------------------------|-------------------|----------------|--------------|----|-----------------|----------------|--------------|
| Trustees' Annual Report for the period |                   |                |              |    |                 |                |              |
| From                                   | Period start date |                |              | To | Period end date |                |              |
|                                        | Day<br>1          | Month<br>April | Year<br>2023 |    | Day<br>31       | Month<br>March | Year<br>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<br>(eg. trust deed, constitution)        | Preschool Learning Alliance Model Constitution                                                                                                                                                       |
| How the charity is constituted<br>(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<br>(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.

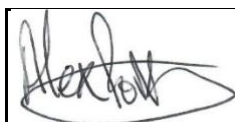
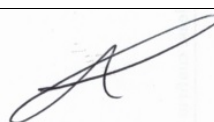
Our lease is due for renewal in October 2025, we are aware of various costly maintenance items which will need addressing soon but are waiting for the renewal to take place. We can then look at any expansion plans particularly in respect of the increase in Government funding.

**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

|                                            | Pages    |
|--------------------------------------------|----------|
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| Balance Sheet                              | 12       |
| Statement of Cash flows                    | 13       |
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| Detailed Statement of Financial Activities | 21 to 22 |

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<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total funds<br>2024<br>£ | Total funds<br>2023<br>£ |
|----------------------------------------|-------|------------------------------------|----------------------------------|--------------------------|--------------------------|
|                                        | 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<br>£             | 2023<br>£             |
|-------------------------------------------------|----|-----------------------|-----------------------|
| 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> |

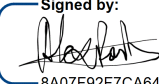
Approved by the trustees on 13 January 2025

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<br>£ | 2023<br>£ |
|--------------------------------------------------------|-----------|-----------|
| 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<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total funds<br>2023<br>£ |
|-------------------------------------------|------------------------------------|----------------------------------|--------------------------|
| 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<br>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<br>2024 | Total<br>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<br>2024 | Total<br>2023 |
|------------------------|--------------|---------------|---------------|
|                        | £            | £             | £             |
| Bank Interest Received | 248          | 248           | 110           |
|                        | 248          | 248           | 110           |

## Greenfields Childcare

## Notes to the Accounts

## 5 Other income

|             | Unrestricted  | Restricted   | Total<br>2024 | Total<br>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<br>2024 | Total<br>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<br>2024  | Total<br>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,<br>fittings and<br>equipment<br>£ | Total<br>£   |
|-------------------------------------|---------------------------------------------|--------------|
| 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<br>impairment      |                                             |              |
| At 1 April 2023                     | 2,310                                       | 2,310        |
| Depreciation charge for the<br>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<br>£     | 2023<br>£     |
|--------------------------------|---------------|---------------|
| 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<br>£    | 2023<br>£    |
|---------------------------------|--------------|--------------|
| 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<br>2023 | Incoming<br>resources<br>(including<br>other<br>gains/losses<br>)<br>£ | Resources<br>expended<br>£ | At 31<br>March<br>2024<br>£ |
|--------------------------|--------------------|------------------------------------------------------------------------|----------------------------|-----------------------------|
| 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<br>funds<br>£ | Total<br>£     |
|--------------------|----------------------------|----------------|
| 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<br>2023<br>£ | Cash flows<br>£ | At 31<br>March<br>2024<br>£ |
|---------------------------|-------------------------|-----------------|-----------------------------|
| 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<br>amounted to: | <u>5,352</u> | <u>-</u> |

## Greenfields Childcare

## Detailed Statement of Financial Activities

for the year ended 31 March 2024

|                                                                             | Unrestricted funds<br>2024<br>£ | Restricted funds<br>2024<br>£ | Total funds<br>2024<br>£ | Total funds<br>2023<br>£ |
|-----------------------------------------------------------------------------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| 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,<br>including depreciation and<br>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> |

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# Accounts

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# Trustees' Annual Report for the period

| From | Period start date |       |      | To | Period end date |       |      |
|------|-------------------|-------|------|----|-----------------|-------|------|
|      | Day               | Month | Year |    | Day             | Month | Year |
|      | 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<br>(eg. trust deed, constitution)        | Preschool Learning Alliance Model Constitution                                                                                                                                                                                                                      |
| How the charity is constituted<br>(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<br>(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><br><small>Alexander Roffey (Feb 16, 2024 15:14 GMT)</small> |  |
| 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<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total funds<br>2023<br>£ | Total funds<br>2022<br>£ |
|----------------------------------------|-------|------------------------------------|----------------------------------|--------------------------|--------------------------|
|                                        | 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<br>£             | 2022<br>£            |
|-------------------------------------------------|----|-----------------------|----------------------|
| 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<br>£       | 2022<br>£       |
|--------------------------------------------------------|-----------------|-----------------|
| 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<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total funds<br>2022<br>£ |
|-------------------------------------------|------------------------------------|----------------------------------|--------------------------|
| 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<br>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<br>2023 | Total<br>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<br>2023 | Total<br>2022 |
|------------------------|--------------|---------------|---------------|
|                        | £            | £             | £             |
| Bank Interest Received | 110          | 110           | -             |
|                        | 110          | 110           | -             |

5 Other income

|                                 | Restricted    | Total<br>2023 | Total<br>2022 |
|---------------------------------|---------------|---------------|---------------|
|                                 | £             | £             | £             |
| Job Retention Scheme<br>(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<br>2023 | Total<br>2022 |
|-------------------------------------------------|---------------|---------------|---------------|
|                                                 | £             | £             | £             |
| <i>Expenditure on charitable<br/>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<br>2023  | Total<br>2022  |
|---------------------------------------------------------------------------------------|----------------|---------------|----------------|----------------|
|                                                                                       | £              | £             | £              | £              |
| Employee costs                                                                        | 244,207        | 23,349        | 267,556        | 232,497        |
| Premises costs                                                                        | 20,788         | 8,740         | 29,528         | 30,635         |
| Amortisation, depreciation,<br>impairment, profit/loss on<br>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,<br>fittings and<br>equipment<br>£ | Total<br>£   |
|-------------------------------------|---------------------------------------------|--------------|
| 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<br>impairment      |                                             |              |
| At 1 April 2022                     | 870                                         | 870          |
| Depreciation charge for the<br>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<br>£     | 2022<br>£     |
|--------------------------------|---------------|---------------|
| 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<br>£    | 2022<br>£  |
|-----------------|--------------|------------|
| Trade creditors | 3,830        | -          |
| Accruals        | 990          | 990        |
|                 | <u>4,820</u> | <u>990</u> |

### 13 Movement in funds

|                          | At 1 April<br>2022   | Incoming<br>resources<br>(including<br>other<br>gains/losses<br>)<br>£ | Resources<br>expended<br>£ | At 31<br>March<br>2023<br>£ |
|--------------------------|----------------------|------------------------------------------------------------------------|----------------------------|-----------------------------|
| 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>                |
| <b>Total funds</b>       | <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<br>funds<br>£ | Total<br>£     |
|--------------------|----------------------------|----------------|
| 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<br>2022<br>£ | Cash flows<br>£      | At 31<br>March<br>2023<br>£ |
|---------------------------|-------------------------|----------------------|-----------------------------|
| Cash and cash equivalents | 66,161                  | 27,071               | 93,232                      |
|                           | <u>66,161</u>           | <u>27,071</u>        | <u>93,232</u>               |
| <b>Net debt</b>           | <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<br>2023<br>£ | Restricted funds<br>2023<br>£ | Total funds<br>2023<br>£ | Total funds<br>2022<br>£ |
|-----------------------------------------------------------------------------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| 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,<br>including depreciation and<br>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

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# Accounts

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**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          | <b>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.</b>                                                                                                                    |
| 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 | <b>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.</b>                                                                                                 |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit                                         | Para 1.18          | <b>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'</b> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |            |
|------------------------------------------------------------------|----------------|------------|
| Policy on grant making                                           | Para 1.38      | <b>N/A</b> |
| Policy on social investment including program related investment | Para 1.38      | <b>N/A</b> |

|                                 |           |                                                                                                                                                                                                                                                     |
|---------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Contribution made by volunteers | Para 1.38 | <b>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.</b> |
| 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 | <b>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.<br/>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.</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                     |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Achievements against objectives set | Para 1.41 | <b>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.</b> |
|-------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                              |           |                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Performance of fundraising activities against objectives set | Para 1.41 | <b>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.</b> |
| 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 | <p><b>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.</b></p> <p><b>The financial loss made by the setting was not entirely unexpected due to the following factors:-</b></p> <p><b>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</b></p> <p><b>The other major impact on revenue, which we were unable to determine just how severe it would be, was the local</b></p> |
|---------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                |           | <p><b>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.</b></p> <p><b>Income from privately funded places is not increasing at the same rate as we are losing Feec income. This balance needs to be addressed.</b></p> <p><b>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.</b></p> <p><b>Going forward:-</b></p> <p><b>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.</b></p> <p><b>The setting needs to go back to a full room setting and be resourced accordingly.</b></p> <p><b>Specific resources and equipment need to be funded through fundraising and grant applications and not through revenue.</b></p> <p><b>HAF funded places for holiday periods must be fully utilised whilst they are available.</b></p> |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | <b>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.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Amount of reserves held                                                        | Para 1.22 | <b>2.5 months operating costs... These need to be increased to at least 3, preferably 4 months.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 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 | <b>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.</b> |

### 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 | <b>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.</b>                                                                                                       |
| 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 | <b>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.</b> |
| Other                                                                           |           |                                                                                                                                                                                                                                                                                |

### Structure, governance and management

|                                                                                                                                                |           |                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description of charity's trusts:                                                                                                               |           |                                                                                                                                                                                                                                   |
| Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> etc               | Para 1.25 | <b>Pre-School Learning Alliance Model Constitution.</b>                                                                                                                                                                           |
| How is the charity constituted? for example <a href="#">limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a> | Para 1.25 | <b>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.</b> |
| 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 | <b>Parents can self-nominate using a comprehensive introduction/application form. Applications are discussed at Committee, proposed and seconded by current Trustees where appropriate.</b>                                       |

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

### Reference and administrative details

|                             |                                                                              |
|-----------------------------|------------------------------------------------------------------------------|
| Charity name                | <b>Greenfields Childcare</b>                                                 |
| Other name the charity uses |                                                                              |
| Registered charity number   | <b>1094287</b>                                                               |
| Charity's principal address | <b>Greenfields Family Centre Dalton Green Lane,<br/>Huddersfield HD5 9TR</b> |

### 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)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## 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><br><small>Kenneth Delaney (Jan 30, 2023 16:29 GMT)</small> | <u>K. Washington</u><br><small>Katie Washington (Jan 30, 2023 16:39 GMT)</small> |
| 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    |
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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<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total funds<br>2022<br>£ | Total funds<br>2021<br>£ |
|----------------------------------------|-------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| 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<br>£            | 2021<br>£            |
|-------------------------------------------------|----|----------------------|----------------------|
| 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 |
|----------------------------------|----------------------|

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

3 Income from charitable activities

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

4 Other income

|                                 | Restricted | Total<br>2022 | Total<br>2021 |
|---------------------------------|------------|---------------|---------------|
|                                 | £          | £             | £             |
| Job Retention Scheme<br>(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        | -             |
|                                 | 16,815     | 16,815        | 77,031        |

5 Expenditure on charitable activities

|                                             | Unrestricted | Total<br>2022 | Total<br>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<br>2022  | Total<br>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,<br>fittings and<br>equipment<br>£ | Total<br>£   |
|-------------------------------------|---------------------------------------------|--------------|
| Cost or revaluation                 |                                             |              |
| Additions                           | 2,610                                       | 2,610        |
| At 31 March 2022                    | <u>2,610</u>                                | <u>2,610</u> |
| Depreciation and<br>impairment      |                                             |              |
| Depreciation charge for the<br>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<br>£     | 2021<br>£ |
|--------------------------------|---------------|-----------|
| 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<br>£  | 2021<br>£ |
|----------|------------|-----------|
| Accruals | 990        | -         |
|          | <u>990</u> | <u>-</u>  |

## 12 Movement in funds

|                                 | At 1 April<br>2021   | Incoming<br>resources<br>(including<br>other<br>gains/losses<br>)<br>£ | Resources<br>expended<br>£ | At 31<br>March<br>2022<br>£ |
|---------------------------------|----------------------|------------------------------------------------------------------------|----------------------------|-----------------------------|
| 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<br>(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                      |
| <b>Total funds</b>              | <u><b>76,790</b></u> | <u><b>295,183</b></u>                                                  | <u><b>(281,993)</b></u>    | <u><b>89,980</b></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<br>funds<br>£ | Total<br>£    |
|--------------------|----------------------------|---------------|
| 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<br>2021<br>£ | Cash flows<br>£ | At 31<br>March<br>2022<br>£ |
|---------------------------|-------------------------|-----------------|-----------------------------|
| 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<br>2022<br>£ | Restricted funds<br>2022<br>£ | Total funds<br>2022<br>£ | Total funds<br>2021<br>£ |
|-----------------------------------------------------------------------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| 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               | -              | -             | -              | -              |
|                                        | <u>13,190</u>  | <u>-</u>      | <u>13,190</u>  | <u>7,428</u>   |
| Net income                             |                |               |                |                |
| Net income before other gains/(losses) | <u>13,190</u>  | <u>-</u>      | <u>13,190</u>  | <u>7,428</u>   |
| Other Gains                            | -              | -             | -              | -              |
|                                        | <u>13,190</u>  | <u>-</u>      | <u>13,190</u>  | <u>7,428</u>   |
| Net movement in funds                  |                |               |                |                |
| Reconciliation of funds:               |                |               |                |                |
| Total funds brought forward            | <u>76,790</u>  | <u>-</u>      | <u>76,790</u>  | <u>69,362</u>  |
| Total funds carried forward            | <u>89,980</u>  | <u>-</u>      | <u>89,980</u>  | <u>76,790</u>  |

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# Accounts

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**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.<br>Our collaboration with likeminded organisation has been limited by the ongoing pandemic.<br>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<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | Pre-School Learning Alliance Model Constitution                                                                                                                                                                            |
| How is the charity constituted?<br>(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<br>PLA - Advisory body<br>Local Council - Advisory body<br>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<br>Dalton Green Lane<br>Dalton<br>Huddersfield<br>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 |  |
|--------------|-----------------------------------|--|
|              |                                   |  |
|              |                                   |  |

|  |  |  |
|--|--|--|
|  |  |  |
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|  |  |  |
|  |  |  |

## 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

|  |
|--|
|  |
|--|

## 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<br>from | Period start date<br>4/1/2020 | To | Period end date<br>3/31/2021 |
|------------------------|-------------------------------|----|------------------------------|

### Section A Receipts and payments

|                                                       | Unrestricted funds<br>to the nearest<br>£ | Restricted funds<br>to the nearest £ | Endowment funds<br>to the nearest £ | Total funds<br>to the nearest £ |
|-------------------------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------------|---------------------------------|
| <b>A1 Receipts</b>                                    |                                           |                                      |                                     |                                 |
| Childcare Fees                                        | 64,315                                    | -                                    | -                                   | 64,315                          |
| Feee Funding                                          | 115,025                                   | -                                    | -                                   | 115,025                         |
| Grants                                                | -                                         | 17,737                               | -                                   | 17,737                          |
| Job Retention Scheme (Wages)                          | -                                         | 59,294                               | -                                   | 59,294                          |
|                                                       | -                                         | -                                    | -                                   | -                               |
| Fundraising/Donations                                 | -                                         | -                                    | -                                   | -                               |
|                                                       | -                                         | -                                    | -                                   | -                               |
|                                                       | -                                         | -                                    | -                                   | -                               |
| <b>Sub total</b> (Gross income for AR)                | 179,340                                   | 77,031                               | -                                   | 256,371                         |
| <b>A2 Asset and investment sales, (see table).</b>    |                                           |                                      |                                     |                                 |
|                                                       | -                                         | -                                    | -                                   | -                               |
|                                                       | -                                         | -                                    | -                                   | -                               |
| <b>Sub total</b>                                      | -                                         | -                                    | -                                   | -                               |
| <b>Total receipts</b>                                 | 179,340                                   | 77,031                               | -                                   | 256,371                         |
| <b>A3 Payments</b>                                    |                                           |                                      |                                     |                                 |
| 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                              |
| <b>Sub total</b>                                      | 171,912                                   | 77,031                               | -                                   | 248,943                         |
| <b>A4 Asset and investment purchases, (see table)</b> |                                           |                                      |                                     |                                 |
|                                                       | -                                         | -                                    | -                                   | -                               |
|                                                       | -                                         | -                                    | -                                   | -                               |
| <b>Sub total</b>                                      | -                                         | -                                    | -                                   | -                               |
| <b>Total payments</b>                                 | 171,912                                   | 77,031                               | -                                   | 248,943                         |
| <b>Net of receipts/(payments)</b>                     | 7,428                                     | -                                    | -                                   | 7,428                           |
| <b>A5 Transfers between funds</b>                     | -                                         | -                                    | -                                   | -                               |
| <b>A6 Cash funds last year end</b>                    | 69,362                                    | -                                    | -                                   | 69,362                          |
| <b>Cash funds this year end</b>                       | 76,790                                    | -                                    | -                                   | 76,790                          |

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

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

|                                 | Details | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ |
|---------------------------------|---------|------------------------------------|----------------------------------|
| <b>B2 Other monetary assets</b> |         | -                                  | -                                |
|                                 |         | -                                  | -                                |
|                                 |         | -                                  | -                                |
|                                 |         | -                                  | -                                |
|                                 |         | -                                  | -                                |
|                                 |         | -                                  | -                                |

|                             | Details | Fund to which asset belongs | Cost (optional) |
|-----------------------------|---------|-----------------------------|-----------------|
| <b>B3 Investment assets</b> |         |                             | -               |
|                             |         |                             | -               |
|                             |         |                             | -               |
|                             |         |                             | -               |
|                             |         |                             | -               |

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

|                       | Details | Fund to which liability relates | Amount due (optional) |
|-----------------------|---------|---------------------------------|-----------------------|
| <b>B5 Liabilities</b> |         |                                 | -                     |
|                       |         |                                 | -                     |
|                       |         |                                 | -                     |
|                       |         |                                 | -                     |
|                       |         |                                 | -                     |

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

Signature

Print Name

LStephenson

LESLEY STEPHENSON

**CC16a**



**Last year**

**to the nearest £**

|                |
|----------------|
| <b>121,348</b> |
| <b>123,995</b> |
|                |
| -              |
| -              |
| <b>543</b>     |
|                |
| -              |
| <b>245,886</b> |

|   |
|---|
|   |
| - |
| - |

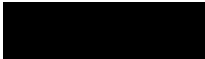
|                |
|----------------|
| <b>245,886</b> |
|----------------|

|                |
|----------------|
| <b>192,631</b> |
| <b>26,985</b>  |
| <b>2,935</b>   |
| <b>7,969</b>   |
| <b>8,124</b>   |
| <b>6,507</b>   |
| <b>3,542</b>   |
| <b>1,160</b>   |
| <b>60</b>      |
| <b>249,913</b> |

|   |
|---|
|   |
|   |
| - |

|                |
|----------------|
| <b>249,913</b> |
|----------------|

|   |               |
|---|---------------|
| - | <b>4,027</b>  |
|   | -             |
|   | <b>73,389</b> |
|   | <b>69,362</b> |



**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