

BEN RHYDDING PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1123710

Details

Status	Registered
Legal form	Charitable company
Company number	06490820
Registered	2008-04-16
Register	View on the Charity Commission register

Contact

Address	Ben Rhydding Primary School Bolling Road Ilkley LS29 8QH
Phone	01943602487
Email	mail@brplaygroup.com
Website	www.brplaygroup.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUP AND BY -1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE 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 WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY,2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS,3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

Activities: The aims of the Charity are to enhance the development and education of children under statutory school age by: 1. Offering appropriate play, education, care facilities and training courses, 2. Encouraging the study of the needs of such children and their families, 3. Instigating, adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE BRADFORD
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£150,048	£151,160	-	-
2024-07-31	£128,272	£142,885	-	-
2023-07-31	£129,348	£138,338	-	-
2022-07-31	£139,332	£141,219	-	-
2021-07-31	£116,787	£117,273	-	-

Trustees

Name	Role	Appointed
Maria Rose Perkins		2025-10-02
Matthew Tomlinson		2024-09-01
Sarah Irwin		2022-10-22
Yvonne Mary Burkinshaw		2023-11-01

Accounts

Company registration number: 06490820

Charity registration number: 1123710

Ben Rhydding Pre-School Playgroup
(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 July 2025

Ben Rhydding Pre-School Playgroup

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	14 to 20

Ben Rhydding Pre-School Playgroup

Reference and Administrative Details

Trustees

Yvonne Burkinshaw (appointed 1st November 2023)

Sarah Irwin (appointed 27th September 2021)

Matthew Tomlinson (appointed 1st September 2024)

Angela Chappell (appointed 1st October 2024 resigned 2nd Oct 2025)

Maria Perkinson (appointed 2nd October 2025)

Principal Office

Annexe Classroom
C/O Ben Rhydding Primary School
Bolling Road
Ilkley
LS29 8QH

The charity is incorporated in England and Wales

Company Registration Number

06490820

Charity Registration Number

1123710

Ben Rhydding Pre-School Playgroup

Trustees Report for the year ended 31 July 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2024.

Objectives and activities

The aims of the charity are:

- To enhance the social, intellectual and physical development of children prior to starting school, through appropriate and high-quality play, education and care facilities
- To provide a safe and secure environment for children that is stimulating and caring;
- To work together with the parents and carers of children to endeavour to meet the needs of each individual child;
- To encourage children to develop self-confidence and self-esteem and to feel valued as individuals;
- To prepare children for a smooth transition from Pre-School to Primary
- To follow the guidelines and requirements of the registering bodies.

Ben Rhydding Pre-School Playgroup

Trustees' Report for the year ended 31st March 2025

Ben Rhydding Pre-School Playgroup

Chair's Report 2025

I would like to take this opportunity to look back on what we have achieved in the academic year 2024/2025.

This year we have:

- Proven what a fantastic Pre-School we are, we are continuing to build on our OUTSTANDING Ofsted rating achieved in June 2024.
- Welcomed lots of lovely new families to Pre-School
- Continued to support a number of families with children with SEN, including two with EHCPs, one with a SEN support plan and younger children with increasing Speech & Language needs.

Staffing

Pre-School has employed 11 wonderful people this year who make Pre-School the welcoming and caring environment that it is.

- Sarah Irwin continues to do a fantastic job of managing Pre-School to ensure that changes are made to suit the changing needs of the families in the local community, as well as ensuring that staff remain heard and included.
- Helen Northway continues in her role as Business Manager and is always willing to do all she can to best support all of the Pre-School families.
- The rest of the brilliant teaching team this year were Janelle Hein, Hannah Lyons, Helen Tear, Imy Gurney, Heidi Hoad and Samantha Slassor who have continued to support and nurture the children in their care.
- Joanne Higgs who is on a 'bank' contract started her Level 2 qualification but was unable to work in the room for a large part of this year due to ill health but between treatments and when well enough volunteered in the room and completed her level 2 qualification. However she is recovering from her final treatment and hopes to come back soon.
- Lana Saveska continues to provide a vital role in the running of Pre-School behind the scenes, preparing and planning resources and does much of the 'deep cleaning'.
- Other statutory training has been renewed where applicable. Some of the staff updated their PFA this year and some completed before term started in September 2025.
- Staff who were paid less than the new Minimum wage in April 2025, £12.21, were increased to with minimum wage. The committee met and although wanted to increase all staffs' wages felt with the current funding uncertainties were unable to do so. This is to be reviewed before April 2026 as minimum wage will increase again and this will have a bigger effect on the Practitioners wage.

Admissions

The numbers for admissions in September were in line with expectations. Mondays and Fridays were quieter but numbers rose throughout the year. Fridays remained our quietest day.

The Little Caterpillars, before and after Pre-School club was very quiet so we proposed extended hours on Tuesday, Wednesday & Thursday. This proved popular and numbers quickly rose.

Ben Rhydding Pre-School Playgroup

Admissions (ctd)

The Baby & Toddler group which used to run on Tuesday mornings, was altered to the first Friday of each month. This allowed it to be held in the Pre-School room, which not only reduced the need to pay rent for an additional room use and additional adults, but also meant that families attending could experience, and become familiar with, the usual Pre-School environment. This particularly supported those children who may need additional time to become settled at Pre-School. All the families who attended enjoyed the opportunity and it introduced new families to the Pre-School community.

Early Bird club continued to help support working families and children who were struggling to come in to Pre-School on a morning. This was extended to match the 8.15am free breakfast club offered by Ben Rhydding Primary School in the summer term, to allow families to drop both Pre-School and primary school children off at the same time. This was particularly helpful for working families.

We continue to use community events and social media to promote Pre-School in and around Ilkley.

Review of developments, activities and achievements

All our policies were reviewed as a required.

Over the years, continued government funding cuts and increases in running costs, including minimum wage, have made things financially challenging for those in early years settings – our Pre-School included.

The private rate will increase to £9.00 an hour, after easter 2025 due to the increase in minimum wage and NI.

We introduced the extended hours, in line with breakfast club, after easter 2025 and this was popular with our families.

We also reviewed our opening hours for Sept 2025; our school day is 8.15 – 3.15 and on a Tues, Wed and Thur we offer our extended day 8.15 – 5.15.

Activities:

In October the children went to Ben Rhydding School Harvest festival at St John's Church. We were involved and made a Nativity scene in the Festive Event at Ben Rhydding Methodist Church.

In December, the children did a Nativity which was a huge success and it was lovely to invite our families in to watch the children.

There was also another successful Wreath making workshop and Christmas raffle as part of the fundraising efforts of the Committee to support Pre-School. As well as, once again, making bacon sandwiches and hot drinks at the local schools Cross Country event - and this year selling out!

Following a very quiet open morning in the Autumn term we decided to use Toddler Group on a Friday morning as our main marketing tool. This worked well with lots of new families signing up after visiting.

We introduced Mini Kicks, which was a huge success.

We reintroduced one of our favourite trips to Emmandjay Court. We walked there and all our children were amazing; we sang some of our favourite nursery rhymes and then had a lovely time chatting to the residents. One man had brought his Teddy to show the children who was very old.

In July, Pre-School once again had a stand at the Ben Rhydding School Fayre, where hook a duck and temporary tattoos helped to raise vital funds for Pre-School.

Ben Rhydding Pre-School Playgroup

We introduce a 'Fun Day' at Pre-School as an end of term treat instead of a trip (which the younger group found hard the year before). This was a huge success – it included bouncy castles, bear hunts round the field and a sports day. The children and staff had a brilliant time and this is something we would like to continue to provide.

Fundraising

Fundraising is an essential part of Pre-School funding. It has allowed us to purchase new equipment and maintain and renew our current resources. The following fundraising events were carried out:

- Cross-country - £568.76
- Christmas Cards - £9.53
- Wreath & raffle - £1041.88
- Ben Rhydding School Fayre - £140.00
- Sold furniture £200
- Misc - £19.92
- Halloween Costumes £44.75
- Misc £131.33

Total = £2136.25

The committee didn't apply for any grants this year, but this is something we really hope to do next year.

Relationships and the community

Pre-School continues to play an important role in the Ben Rhydding community and we endeavour to source goods and services locally wherever possible.

Pre-School yet again took part in the Ilkley Carnival in May, following the theme of 'When I grow up I want to be...'. Before the Carnival, we were approached by the organisers to be part of the local newspaper articles to share the build-up of the Carnival, which provided a fantastic advertising opportunity for Pre-School. We had a brilliant group of children and parents take part on the day and the theme certainly allowed the children to let their personalities shine through!

Schools

We have children who go on to attend many of the schools in the area and we have an established and successful transition process to help children settle into whichever "big school" they may choose. The transition to Ben Rhydding Primary school was very successful with lots of opportunities for the children to visit 'big school'. We continue to work closely with Ben Rhydding Primary School, their headmaster and the reception teacher, Miss Stead. Other teachers from local primary schools were invited in to meet the children in Pre-School. We completed extended transition visits for one SEN child, inviting the SENCO and teacher into setting to observe the child as well as supporting the parents with the paperwork for his transition.

Finances

As part of this meeting, we receive the accounts of Pre-School for the previous financial year. In summary, the result for the year ending 31 July 2024 was a loss of £14,600, however we cleared all old debtors, which was total of £4,400 which will now be cleared annually. This compared to a loss of £8,990 in the previous year.

Therefore, the reserves are in the region of £60,000. The aim is to hold 6 months running cost including the statutory redundancy costs in the event the Pre-School had to wind down. The trustees consider the current level of reserves to more than meet this requirement and this is to be reassessed this coming year to establish if there is any excess available for use, to enhance Pre-School.

Ben Rhydding Pre-School Playgroup

Estimated figures 1st August 2024 - 31st July 2025

Last year's accounts are not yet finalised; however, we are pleased to report that our opening and closing balances for the year are broadly in line. We are especially encouraged that the majority of invoices have been paid, which is excellent news and helps to keep Pre-School financially viable. The final accounts will also include depreciation and other adjustments to provide the full picture, but our initial calculations are much more positive than in the previous two years, during which we recorded significant losses.

We are starting this academic year with 32 children on our books, sessions on Tuesday, Wednesday and Thursday are very busy. Mondays and Fridays are quiet but we are hoping the numbers increase. We are encouraging 2-year-olds into these sessions. We have a number of children on our waiting list who will hopefully be joining us when eligible.

Again, thank you to Jody Kendall for preparing our Annual Report and Accounts.

Future Developments

We are keen to build on children's problem solving, creativity, imagination and curiosity and have made changes in our setting to further develop these skills. Using ideas from the 'curiosity approach'.

We plan to update our signage to help improve the marketing and advertisement of Pre-School and encourage new families to join us. We need to find funds to get the soft pour floor professionally clean to reduce slip risks.

We hope to make out toilets more accessible for our smaller children through a local grant.

We would like to look at ways to get more grants so we can enhance our amazing outdoor space, to increase our capability for learning outdoors, including more shade for the summer months.

We would like to provide our children with range of activities, visits or experiences that they might not have access to at home.

I would like to thank the current Pre-School Committee and the Pre-School staff who continue to give their time and effort to support our fantastic Pre-School.

We hope that the next academic year is another success and that Pre-School continues to thrive. It has been a pleasure to be the Chair of Pre-School for 2024/2025.

Yvonne Burkinshaw

Chair 29/09/2025

Committee Members 2024/2025 – Matthew Tomlinson (Treasurer), Angie Chappell (Secretary), Vicky McNamara, Elizabeth Gill, Maria Perkins, Phoebe Mankouri, Liam Roche, Annie Lloyd-Hawcroft, Jen Thwaites, Charlotte Webber-Chapman

Ben Rhydding Pre-School Playgroup

Organisational structure

The trustees meet as a board as required but at least 4 times a year to determine the general policy and strategy of the Pre-School and to review its overall management and control, for which they are legally responsible. The day to day running of the Pre-School is delegated to the Pre-School Managers Sarah Irwin and Helen Northway, supported by the wider team.

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Credit risk

The charity's principal financial assets are bank balances, cash and trade debtors.

The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

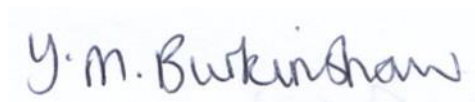
The charity has no significant concentration of credit risk.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity holds money in a current account and a monthly term deposit account.

The annual report was approved by the trustees of the charity on 2/3/2026

and signed on its behalf by:

A handwritten signature in blue ink that reads "Y. M. Burkinshaw". The signature is written in a cursive style with a large 'Y' and 'B'.

Chair

Yvonne Burkinshaw

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Ben Rhydding Pre-School Playgroup for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

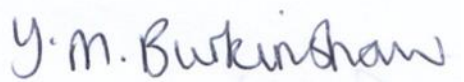
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 02/03/2026

and signed on its behalf by:



Chair

Yvonne Burkinshaw

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Independent Examiner's Report to the trustees of Ben Rhydding Pre-School Playgroup

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

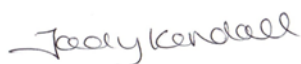
In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date

11/3/2026

J Kendall ACA

8 Craiglands Park, Ilkley, LS29 8SX

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds £	Restricted funds £	Total 2025 £
	Note			
Income and Endowments from:				
Donations and legacies	3	84		84
Charitable activities	4	142,683	2,821	145,504
Other trading activities	5	3,011		3,011
Investment income	6	1,449		1,449
Total Income		147,227	2,821	150,048
Expenditure on:				
Raising funds	7	(1,843)		(1,843)
Charitable activities	8	(146,509)	(2,808)	(148,809)
Total Expenditure		(148,352)	(2,808)	(151,160)
Net income		(1,125)	13	(1,112)
Net movement in funds		(1,125)	13	(1,112)
Reconciliation of funds				
Total funds brought forward		61,989	-	61,989
Total funds carried forward	17	60,864	13	60,877
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	432		432
Charitable activities	4	122,737	1,601	124,338
Other trading activities	5	1,926		1,926
Investment income	6	1,576		1,576
Total Income		126,671	1,601	128,272
Expenditure on:				
Raising funds	7	(1,076)		(1,076)
Charitable activities	8	(140,208)	(1,601)	(141,809)
Total Expenditure		(141,284)	(1,601)	(142,885)
Net Income		(14,613)	-	(14,613)
Net movement in funds		(14,613)	-	(14,613)
Reconciliation of funds				
Total funds brought forward		76,602	-	76,602
Total funds carried forward	17	61,989	-	61,989

All of the charity's activities derive from continuing operations during the above two periods.

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

(Registration number: 06490820)

Balance Sheet as at 31 July 2025

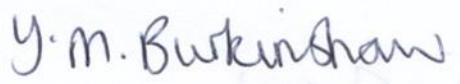
	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	3,460	5,190
Current assets			
Debtors	15	2,479	1,894
Cash at bank and in hand		56,310	55,521
		<u>58,789</u>	<u>57,345</u>
Creditors: Amounts falling due within one year	16	<u>(1,372)</u>	<u>(546)</u>
Net current assets		<u>57,417</u>	<u>56,799</u>
Net assets		<u>60,877</u>	<u>61,989</u>
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		<u>60,877</u>	<u>61,989</u>
Total funds	17	<u>60,877</u>	<u>61,989</u>

For the financial year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.



(Chair)

Yvonne Burkinshaw

02/03/2026

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Ben Rhydding Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Notes to the Financial Statements for the Year Ended 31 July 2025

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Office equipment

Depreciation method and rate

straight line over 3 years

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

2 Accounting policies (continued)

Fixtures and fittings straight line over 5 years

Trade debtors

Trade debtors represent fees due from parents.

Trade debtors are recognised initially at the invoiced price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Financial instruments

Recognition and measurement

The charity only has assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value, with the exception of bank loans (when held) which are subsequently measured at the carrying value plus accrued interest less repayments.

Investments

The charity does not hold any investments.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds		
	General	General	Total	Total
	£	£	2024	2024
			£	£
Donations and legacies;				
Donations from individuals	84	-	84	432
Community funds;	-	-	-	-
Trusts and foundations	-	-	-	-
	84	-	84	432

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Fees from parents	61,553	61,553	51,732
Early Years funding	81,133	83,954	71,620
Trips and extra activities	-	-	986
	<u>142,683</u>	<u>145,504</u>	<u>124,338</u>

Restricted fund income £2,821 (23: £1,601)

5 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Events income;			
Fundraising income	3,011	3,011	1,926
	<u>3,011</u>	<u>3,011</u>	<u>1,926</u>

6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,449	1,449	1,576
	<u>1,449</u>	<u>1,449</u>	<u>1,576</u>

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

7 Expenditure on raising funds

Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Marketing and publicity		51	51	-
Other direct costs of generating voluntary income		1,792	1,792	1,076
		<u>1,843</u>	<u>1,843</u>	<u>1,076</u>
		Direct costs £	Total 2025 £	Total 2024 £
Costs of generating donations and legacies		-	-	-

8 Expenditure on charitable activities

	Activity undertaken directly £	Total 2025 £	Total 2024 £
Operation of Pre-School	148,809	148,809	142,885

£146,509 (2024 - £141,284) of the above expenditure was attributable to unrestricted funds and £2,807 (2024 - £1,601) to restricted funds.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	200	200	200
Other fees paid to examiners	-	-	-
	<u>200</u>	<u>200</u>	<u>200</u>

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Sarah **Irwin**
Sarah Irwin received remuneration of £20,156 (£18,295) during the year.

Sarah Irwin, a Trustee, was also employed as Pre-School Leader for which she received a salary. She did not receive a fee for her role as trustee. No trustees received remuneration for their role as trustee.

During the year the Pre-School paid contributions of £405 (2024 £351) into a personal pension for Ms Sarah Irwin.

The remuneration of a trustee for their position as an employee of the charity is allowed under the Pre-School's articles of association.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	121,244	113,858
Staff Pensions – defined contribution scheme	1,738	1,412
	<u>122,981</u>	<u>115,270</u>

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Playgroup workers	10	10
Admin staff	1	1
	<u>11</u>	<u>11</u>

10 (2024 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,738 (2024 - £1,412).

No employee received emoluments of more than £60,000 during the year.

The Playgroup Leader, as the highest paid member of staff, received benefits totalling £20,156 (2024 - £18,295).

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

12 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	200	200

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2024	44,476	44,476
Additions	-	-
At 31 July 2025	44,476	44,476
Depreciation		
At 1 August 2024	39,286	39,286
Charge for the year	1,730	1,730
At 31 July 2025	41,016	41,016
Net book value		
At 31 July 2025	3,460	3,460
At 31 July 2024	5,190	5,190

15 Debtors

	2025 £	2024 £
Trade debtors	858	-
Prepayments and accrued income	1,622	1,824
	2,480	1,824

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	-	-
Other taxation and social security	483	-
Accruals and deferred income	889	546
	<u>1,372</u>	<u>546</u>

17 Funds

	Balance at 1 August 2024	Incoming resources	Resources expended	Balance at 31 July 2025
	£	£	£	£
Unrestricted funds				
General	<u>61,989</u>	<u>147,227</u>	<u>(148,352)</u>	<u>60,864</u>

Restricted funds

General	<u>-</u>	<u>2,821</u>	<u>(2,808)</u>	<u>13</u>
---------	----------	--------------	----------------	-----------

	Balance at 1 August 2023	Incoming resources	Resources expended	Balance at 31 July 2024
	£	£	£	£
Unrestricted funds				
General	<u>76,602</u>	<u>126,671</u>	<u>(141,284)</u>	<u>61,989</u>

Restricted funds

General	<u>-</u>	<u>1,601</u>	<u>(1,601)</u>	<u>-</u>
---------	----------	--------------	----------------	----------

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

18 Analysis of net assets between funds

			2025	
	Unrestricted Funds £	Restricted Funds £	Total Funds £	2024 £
Tangible fixed assets	3,460	-	3,460	5,190
Current assets	58,776	13	58,789	57,345
Current liabilities	(1,372)	-	(1,372)	(546)
Total net assets	60,864	13	60,877	61,989

19 Analysis of net funds

	At 1 August 2024 £	Cash flow £	At 31 July 2025 £
Cash at bank and in hand	55,521	789	56,310
Net debt	55,521	789	56,310

Accounts

Company registration number: 06490820

Charity registration number: 1123710

Ben Rhydding Pre-School Playgroup
(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 July 2024

Ben Rhydding Pre-School Playgroup

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	14 to 20

Ben Rhydding Pre-School Playgroup

Reference and Administrative Details

Trustees

Yvonne Burkinshaw (appointed 1st November 2023)

Sarah Irwin (appointed 27th September 2021)

Matthew Tomlinson (appointed 1st September 2024)

Angela Chappell (appointed 1st October 2024)

Victoria Thomas (appointed 22nd October 2022, resigned 12th January 2024)

Abigail Cullen (appointed 12 January 2024, resigned 1st October 2024)

Eleanor Somers (appointed 1st November 2023, resigned 1st October 2024)

Joanne Quaife (appointed 4th May 2022. Resigned 1st November 2023)

Amy Sellers (appointed 27th September 2021, resigned 1st November 2023)

Stephanie Lawson (appointed 22nd October 2022, resigned 1st November 2023)

Principal Office

Annexe Classroom
C/O Ben Rhydding Primary School
Bolling Road
Ilkley
LS29 8QH

The charity is incorporated in England and Wales

Company Registration Number

06490820

Charity Registration Number

1123710

Ben Rhydding Pre-School Playgroup

Trustees Report for the year ended 31 July 2024

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2024.

Objectives and activities

The aims of the charity are:

- To enhance the social, intellectual and physical development of children prior to starting school, through appropriate and high-quality play, education and care facilities
- To provide a safe and secure environment for children that is stimulating and caring;
- To work together with the parents and carers of children to endeavour to meet the needs of each individual child;
- To encourage children to develop self-confidence and self-esteem and to feel valued as individuals;
- To prepare children for a smooth transition from Pre-School to Primary
- To follow the guidelines and requirements of the registering bodies.

Ben Rhydding Pre-School Playgroup

Trustees' Report for the year ended 31st March 2024

Ben Rhydding Pre-School Playgroup

Chair's Report 2024

I would like to take this opportunity to look back on what we have achieved in the academic year 2023/2024.

This year we have:

- Proven what a fantastic Pre-School we are, with an OUTSTANDING rating being achieved following the Ofsted inspection in June. This was a fantastic and very well-deserved achievement for all involved with Pre-School.
- A change of management, with new manager Sarah Irwin doing a brilliant job during her first year.
- Continued to support a number of families with children with SEN, including one with an EHCP.

Staffing

Pre-School has employed 11 wonderful people this year who make Pre-School the OUTSTANDING and caring environment that it is.

- Sarah Irwin has slotted in perfectly as Pre-School's new manager, quickly settling into her new role. She is doing a brilliant job of maintaining all that was already so special about Pre-School, whilst bringing in changes to best meet the needs of the current staff and children.
- Helen Northway continues to work as Business Manager and continues to do an excellent job working above and beyond to support Pre-School and their families.
- Sarah Irwin has completed DSL training.
- Becky Nash (Deputy Manager) has completed her Level 3 Childcare and her pay was increased to reflect this.
- Mrs Keeley sadly resigned from her role at Pre-School.
- We employed Samantha Slassor in December 2023 and she has been a fantastic addition to the team.
- The rest of the teaching team this year was Janelle Hein, Hannah Lyons, Helen Tear, Imy Gurney and Heidi Hoad who have continued to support and nurture the children in their care.
- Joanne Higgs was contracted on a 'bank' contract due to an increase in numbers of children in each session and is an excellent addition to the team.
- Lana Saveska is crucial to the running of Pre-School behind the scenes, preparing and planning resources and does much of the 'deep cleaning'.
- Other statutory training has been renewed where applicable.
- Staff who were paid near or less than the new Minimum wage increase in April 24 were increased in line with minimum wage and the committee agreed a 5% pay rise from September 2024 for all other staff.

Admissions

The numbers for admissions in September were in line with expectations. Mondays and Fridays were quieter but numbers rose throughout the year.

Due to the new government funding for 2-year-olds we started accepting children from the day after their 2nd birthday. This was popular and sessions filled up.

Ben Rhydding Pre-School Playgroup

The Little Caterpillars, before and after Pre-School club was very quiet and therefore reduced to Wednesday and Thursday afterschool only in line with the cohorts needs. This meant we could still accept children that would otherwise be unable to use us.

Baby & Toddler group continued to run on Tuesday mornings, led by Mrs Hein and Mrs Northway. It has been lovely to welcome families from all over Ilkley into our setting and has helped introduce more families to Pre-School. Toddler group had to pause in the Summer Term due to the Pre-School room needing the staff in there.

Early Bird club was introduced to help support working families and children who were struggling to come in to Pre-School on a morning. This has continued to work well for working families and SEN children.

We use community events and social media to promote Pre-School in and around Ilkley.

Review of developments, activities and achievements

We achieved an OUTSTANDING OFSTED. The dedicated highly skilled staff were commended and it was noted how children thrive in our setting.

All our policies were reviewed as a new management team.

We received 5 stars for Food Hygiene.

Over the years, continued government funding cuts and increases in running costs, including minimum wage, have made things financially challenging for those in early years settings – our Pre-School included.

Some wages had to be increased because of the increase to minimum wage and the committee agreed to increase the remaining wages by 5% in September 2024.

The private rate will increase to £8.50 an hour and the voluntary contribution from parents who receive funded hours will be increased from £1.22 an hour for additional services to £2.00 from September 2024.

Little Caterpillars will only run on Wednesday after school due to current demand of this cohort, meaning NEF funding hours cannot be used for these sessions. We are looking at new ways to increase the wrap around care we offer while being financially viable.

Activities:

In October the children went to Ben Rhydding School Harvest festival at St John's Church. We were involved and made a Nativity scene in the Festive Event at Ben Rhydding Methodist Church.

In December, the children did a Nativity which was a huge success and it was lovely to invite our families in to watch the children.

There was also a Wreath making workshop and Christmas raffle as part of the fundraising efforts of the Committee in order to support Pre-School.

The children were invited to watch Sacred Heart School's dress rehearsal of the Nativity.

Finally, we went to The King's Hall in Ilkley to watch Dear Santa on stage. This was a fantastic Pre-School trip with parents.

We had a very successful Open Morning in May; lots of parents attended with their children, current and prospective. We had really positive feedback and it was a great marketing event.

Ben Rhydding Pre-School Playgroup

In May, we went on a trip to Burley library for a story and singing session with Story Bee. The children loved the sessions and the train ride there and back!

In July we also took a school trip to Nell Bank for a special field trip!

July saw a successful Ben Rhydding School Fayre where Pre-School had a face glitter and took a duck stand.

Fundraising

Fundraising is an essential part of Pre-School funding. It has allowed us to purchase new equipment and maintain and renew our current resources. The following fundraising events were carried out:

- Cross-country - £319.27
- Christmas Cards - £29.47
- Wreath & raffle - £812.05
- Ben Rhydding School Fayre - £161.75
- Misc - £19.92

Total = £1342.46

The committee didn't apply for any grants this year, but this is something we will look to do next year.

Relationships and the community

Pre-School continues to play a vital role in the Ben Rhydding community and we endeavour to source goods and services locally wherever possible.

Pre-School took part in the Ilkley Carnival dressed as Carnival Birds in May and had a wonderful turn-out from children and families which raised lots of smiles from the crowd.

Schools

We have children who go on to attend many of the schools in the area and we have an established and successful transition process to help children settle into whichever "big school" they may choose. The transition to Ben Rhydding Primary school was very successful with lots of opportunities for the children to visit 'big school'. We continue to work closely with Ben Rhydding Primary School, their headmaster and the reception teacher, Ms Alston. Other teachers from local primary schools were invited in to meet the children in Pre-School.

Finances

The reserves are in the region of £60,000. The aim is to hold 6 months running cost including the statutory redundancy costs in the event the Pre-School had to wind down. The trustees consider the current level of reserves to more than meet this requirement and this is to be reassessed this coming year to establish if there is any excess available for use, to enhance Pre-School.

The loss for the year of £14,613 is due to the increase of minimum wage and adapting to taking 2-year-olds at the same price as 3-4 yr olds at a ratio of 1:5 (although as a Pre-School we endeavour to do 1:4) meaning high staff wages. The committee agreed in April to put the fees up from September 2024 but this won't have an effect in this year's accounts.

The loss for this academic year is higher as we have agreed to write off the aged debtors of £4,425. Going forward these will be reviewed regularly and actioned annually. Some outstanding payments were from previous academic years.

Ben Rhydding Pre-School Playgroup

Preparing the staff for imminent OFSTED inspection required crucial training and staff support was provided to all staff, therefore increasing staff wages cost.

We pride ourselves to be an inclusive Pre-School and we have also supported several SEN children in our care before/without funding is available.

We are starting the 24/25 academic year with 26 children on our books, sessions on Tuesday, Wednesday and Thursday are busy but Fridays are incredibly quiet. We have a number of children on our waiting list who will hopefully be joining us when eligible.

Again, thank you to Jody Kendall for preparing our Annual Report and Accounts.

Future Developments

We plan to advertise our OUSTANDING OFSTED inspection and use this to market our Pre-School and encourage new families to join us.

We would like to look at ways to get more grants so we can enhance our amazing outdoor space, to increase our capability for learning outdoors.

We are looking at the needs of our families and ways of providing more viable wrap around care.

Providing our children with range of activities, visits or experiences that they might not have access to at home.

To improve the community feel amongst the parents at Pre-School and encourage more parental involvement.

I would like to thank the current Pre-School Committee and the Pre-School staff who continue to give up their free time to support our Pre-School. Staff have been supportive with further management changes and feedback from families is positive.

We hope that the next academic year is a success and the Pre-School continues to thrive. It has been a pleasure to be the Chair of Pre-School for 2023/2024.

Yvonne Burkinshaw

Chair

Committee Members 2023/2024 – Eleanor Somers-Elstein (Treasurer), Victoria Thomas (Secretary until January 2024), Abby Cullen (Secretary from February 2024), Amelia Mounsey, Faye Connell, Geri Haung-Faulkner, Vicky McNamara, Angie Chappell, Laura Sellars

Ben Rhydding Pre-School Playgroup

Organisational structure

The trustees meet as a board as required but at least 4 times a year to determine the general policy and strategy of the Pre-School and to review its overall management and control, for which they are legally responsible. The day to day running of the Pre-School is delegated to the Pre-School Managers Joanne Quaife and Helen Northway, supported by the wider team.

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Credit risk

The charity's principal financial assets are bank balances, cash and trade debtors.

The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

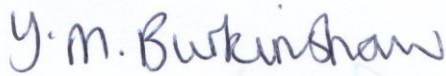
The charity has no significant concentration of credit risk.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity holds money in a current account and a monthly term deposit account.

The annual report was approved by the trustees of the charity on 3rd April 2025

and signed on its behalf by:

A handwritten signature in blue ink that reads "Y. M. Burkinshaw". The signature is written in a cursive style with a large initial 'Y'.

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Ben Rhydding Pre-School Playgroup for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

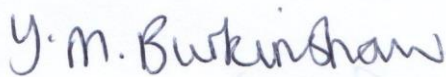
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 3rd April 2025

and signed on its behalf by:

A handwritten signature in blue ink that reads "Y. M. Burkinshaw". The signature is written in a cursive style with a large initial 'Y'.

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Independent Examiner's Report to the trustees of Ben Rhydding Pre-School Playgroup

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

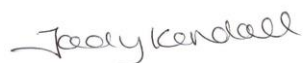
In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 9th April 2025



J Kendall ACA

8 Craiglands Park, Ilkley, LS29 8SX

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	432		432
Charitable activities	4	122,737	1,601	124,338
Other trading activities	5	1,926		1,926
Investment income	6	1,576		1,576
Total Income		126,671	1,601	128,272
Expenditure on:				
Raising funds	7	(1,076)		(1,076)
Charitable activities	8	(140,208)	(1,601)	(141,809)
Total Expenditure		(141,284)	(1,601)	(142,885)
Net income		(14,613)	-	(14,613)
Net movement in funds		(14,613)	-	(14,613)
Reconciliation of funds				
Total funds brought forward		76,602	-	76,602
Total funds carried forward	17	61,989	-	61,989
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	41		41
Charitable activities	4	124,743	353	125,096
Other trading activities	5	2,966		2,966
Investment income	6	1,245		1,245
Total Income		128,995	353	129,348
Expenditure on:				
Raising funds	7	(1,157)		(1,157)
Charitable activities	8	(136,828)	(353)	(137,181)
Total Expenditure		(137,985)	(353)	(138,338)
Net Income		(8,990)	-	(8,990)
Net movement in funds		(8,990)	-	(8,990)
Reconciliation of funds				
Total funds brought forward		85,592	-	85,592
Total funds carried forward	17	76,602	-	76,602

All of the charity's activities derive from continuing operations during the above two periods.

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

(Registration number: 06490820)

Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	5,190	8,320
Current assets			
Debtors	15	1,824	6,592
Cash at bank and in hand		55,521	61,633
		57,345	68,338
Creditors: Amounts falling due within one year	16	(546)	(56)
Net current assets		61,989	76,602
Net assets		61,989	76,602
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		61,989	76,602
Total funds	17	61,989	76,602

For the financial year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Y. M. Burkinshaw

3/4/25

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Ben Rhydding Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Notes to the Financial Statements for the Year Ended 31 July 2024

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	straight line over 3 years

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

2 Accounting policies (continued)

Fixtures and fittings straight line over 5 years

Trade debtors

Trade debtors represent fees due from parents.

Trade debtors are recognised initially at the invoiced price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Financial instruments

Recognition and measurement

The charity only has assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value, with the exception of bank loans (when held) which are subsequently measured at the carrying value plus accrued interest less repayments.

Investments

The charity does not hold any investments.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds General £	Total 2024 £	Total 2022 £
Donations and legacies;				
Donations from individuals	432	-	432	41
Community funds;	-	-	-	-
Trusts and foundations	-	-	-	-
	432	-	432	41

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Fees from parents	51,732	51,732	52,600
Early Years funding	70,019	71,620	71,916
Trips and extra activities	986	986	580
	<u>122,737</u>	<u>124,338</u>	<u>125,096</u>

Restricted fund income £1.601 (23: £353)

5 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Events income;			
Fundraising income	1,926	1,926	2,966
	<u>1,926</u>	<u>1,926</u>	<u>2,966</u>

6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,576	1,576	1,245
	<u>1,576</u>	<u>1,576</u>	<u>1,245</u>

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

7 Expenditure on raising funds

Costs of generating donations and legacies

	Unrestricted funds		
	General £	Total 2024 £	Total 2023 £
Note			
Marketing and publicity	-	-	-
Other direct costs of generating voluntary income	1,076	1,076	1,157
	<u>1,076</u>	<u>1,076</u>	<u>1,157</u>
	Direct costs £	Total 2024 £	Total 2023 £
Costs of generating donations and legacies	-	-	-

8 Expenditure on charitable activities

	Activity undertaken directly £	Total 2024 £	Total 2023 £
Operation of Pre-School	142,885	142,885	137,181

£141,284 (2023 - £136,828) of the above expenditure was attributable to unrestricted funds and £1,601 (2023 - £353) to restricted funds.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	200	200	200
Other fees paid to examiners	-	-	-
	<u>200</u>	<u>200</u>	<u>200</u>

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Sarah Irwin

Sarah Irwin received remuneration of £18,295 (2023 Joanne Quaife £16,951) during the year.

Sarah Irwin, a Trustee, was also employed as Pre-School Leader for which she received a salary. She did not receive a fee for her role as trustee. No trustees received remuneration for their role as trustee.

During the year the Pre-School paid contributions of £351 (2023 Joanne Quaife: £313) into a personal pension for Ms Sarah Irwin.

The remuneration of a trustee for their position as an employee of the charity is allowed under the Pre-School's articles of association.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	113,858	107,067
Staff Pensions – defined contribution scheme	1,412	1,282
	<u>115,270</u>	<u>108,349</u>

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Playgroup workers	10	11
Admin staff	1	1
	<u>11</u>	<u>12</u>

10 (2023 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,412 (2023 - £1,282).

No employee received emoluments of more than £60,000 during the year.

The Playgroup Leader, as the highest paid member of staff, received benefits totalling £18,295 (2023 - £16,951).

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	200	200

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2023	44,476	44,476
Additions	-	-
At 31 July 2024	44,476	44,476
Depreciation		
At 1 August 2023	36,155	36,155
Charge for the year	3,130	3,130
At 31 July 2024	39,285	39,285
Net book value		
At 31 July 2024	5,190	5,190
At 31 July 2023	8,320	8,320

15 Debtors

	2024 £	2023 £
Trade debtors	-	5,063
Prepayments and accrued income	1,824	1,528
	1,824	6,592

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

16 Creditors: amounts falling due within one year

	2023	2023
	£	£
Trade Creditors		
Other taxation and social security	-	(582)
Accruals and deferred income	546	254
	<u>545</u>	<u>56</u>

17 Funds

	Balance at 1 August 2023	Incoming resources	Resources expended	Balance at 31 July 2024
	£	£	£	£
Unrestricted funds				
General	<u>76,602</u>	<u>126,671</u>	<u>(141,284)</u>	<u>76,602</u>

Restricted funds

General	<u>-</u>	<u>1,601</u>	<u>(1,601)</u>	<u>-</u>
---------	----------	--------------	----------------	----------

	Balance at 1 August 2023	Incoming resources	Resources expended	Balance at 31 July 2024
	£	£	£	£
Unrestricted funds				
General	<u>85,592</u>	<u>128,954</u>	<u>(137,944)</u>	<u>76,602</u>

Restricted funds

General	<u>-</u>	<u>353</u>	<u>(353)</u>	<u>-</u>
---------	----------	------------	--------------	----------

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 £
Tangible fixed assets	8,320	-	8,320	8,320
Current assets	57,345	-	57,345	68,225
Current liabilities	(546)	-	(546)	(56)
Total net assets	<u>61,989</u>	<u>-</u>	<u>61,989</u>	<u>76,602</u>

19 Analysis of net funds

	At 1 August 2023 £	Cash flow £	At 31 July 2024 £
Cash at bank and in hand	61,633	(6,112)	55,521
Net debt	<u>61,633</u>	<u>(6,112)</u>	<u>55,521</u>

Accounts

Company registration number: 06490820

Charity registration number: 1123710

Ben Rhydding Pre-School Playgroup
(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 July 2023

Ben Rhydding Pre-School Playgroup

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	14 to 20

Ben Rhydding Pre-School Playgroup

Reference and Administrative Details

Trustees

Yvonne Burkinshaw (appointed 1st November 2023)

Abigail Cullen (appointed 12 January 2024)

Eleanor Somers (appointed 1st November 2023)

Joanne Quaife (appointed 4th May 2022. Resigned 1st November 2023)

Sarah Irwin (appointed 27th September 2021)

Amy Sellers (appointed 27th September 2021, resigned 1st November 2023)

Stephanie Lawson (appointed 22nd October 2022, resigned 1st November 2023)

Victoria Thomas (appointed 22nd October 2022, resigned 12th January 2024)

Sally Millar West (appointed 4th July 2019, resigned 22nd September 2022)

Jessica Morgan Smith (appointed 13th July 2020, resigned 22nd September 2022)

Andrew Smith (appointed 27th September 2021, resigned 22nd September 2022))

Angela Chappell (appointed 27th November 2021, resigned 22nd September 2022)

Principal Office

Annexe Classroom
C/O Ben Rhydding Primary School
Bolling Road
Ilkley
LS29 8QH

The charity is incorporated in England and Wales

Company Registration Number

06490820

Charity Registration Number

1123710

Ben Rhydding Pre-School Playgroup

Trustees Report for the year ended 31 July 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objectives and activities

The aims of the charity are:

- To enhance the social, intellectual and physical development of children prior to starting school, through appropriate and high-quality play, education and care facilities
- To provide a safe and secure environment for children that is stimulating and caring;
- To work together with the parents and carers of children to endeavour to meet the needs of each individual child;
- To encourage children to develop self-confidence and self-esteem and to feel valued as individuals;
- To prepare children for a smooth transition from Pre-School to Primary
- To follow the guidelines and requirements of the registering bodies.

Ben Rhydding Pre-School Playgroup

Trustees' Report for the year ended 31st March 2023

Ben Rhydding Pre-School Playgroup

Chair's Report 2022

I would like to take this opportunity to look back on what we have achieved in the academic year 2022/2023.

This year we have:

- We had a brilliant year with Jo Quaife as manager but she resigned at the end of February wanting to focus more on her family.
- New manager Sarah Irwin was hired in March and started with a phased start from June and joining us full time from July 10th 2023.
- We supported our 33 families including children with SEN and other family's needs.

Staffing

Pre-school has employed 12 wonderful people this year who make Pre-School the successful and caring environment that it is.

- Jo Quaife resigned in February 2023 but continued to stay managing Pre-school until Sarah Irwin could join the team in July 2023. Thank you Jo! Jo has also agreed to stay on as bank staff if needed in the academic year 2023/2024.
- Helen Northway continues to work as Business Manager and continues to do an excellent job working above and beyond to support Pre-School and their families.
- Helen Northway completed safer recruitment training this year and we now have a robust safer recruitment policy.
- Helen Northway, Hannah Lyons and Jo Quaife also completed Designated Safeguarding Lead training.
- Becky Nash (Deputy Manager) is continuing her studies for Level 3 Childcare and will be due to finish this in July 2024.
- The rest of the teaching team this year was Janelle Hein, Hannah Lyons, Helen Tear, Imy Gurney, Jill Kealey and Heidi Hoad who have continued to support and nurture the children in their care.
- Joanne Higgs was contracted on a 'bank' contract due to an increase in numbers of children in each session and is an excellent addition to the team.
- Lana Saveska is crucial to the running of Pre-School behind the scenes, preparing and planning resources and does much of the 'deep cleaning'
- Other compulsory training has been renewed where applicable.
- Staff pay was increased in line with minimum wage.

Ben Rhydding Pre-School Playgroup

Trustees' Report for the year ended 31st March 2023

Admissions

The numbers for admissions in September were in line with expectations.

The Little Caterpillars, before and after Pre-School club on a Monday, Tuesday and Wednesday sessions were still quiet however it has definitely met the needs of more parents who wouldn't be able to use us without it.

Baby & Toddler group restarted in November 2022, led by Mrs Hein and Mrs Northway. It has been lovely to welcome families from all over Ilkley into our setting and has been a fantastic marketing tool for Pre-school. Since November we have raised nearly £600 from Toddler Group, which help to cover its costs.

Early Bird club, dropping off at 8.45, was introduced to help support working families and children who were struggling to come in to Pre-school on a morning. This worked well.

We use community events and social media to promote Pre-school in and around Ilkley.

Review of developments, activities and achievements

Over the years continued government funding cuts, increases in running costs, including minimum wage have made things financially challenging for those in early years settings – our Pre School included.

The committee agreed to increase fees from March 2023 in line with the increase of minimum wage. To support families through the cost-of-living crisis the committee agreed to stagger the increase with 5% increase in March for the Summer Term and further 5% in September 2023.

The additional charges from parents (who receive free hours of childcare) increased from £1.10 an hour for additional services to £1.22.

The private rate was increased from £6.50 an hour to £7.17, in Sept 23. Little Caterpillars before and after school club continued to be private only. Meaning NEF funding hours cannot be used for these sessions.

We received financial support from Bradford Council (Early Years Inclusions Funding) for one child with SEN needs.

We are looking at more training next year and to increase the use of our amazing outdoor space for learning.

The new bike stall was built which has enhanced our outdoor provision and allowed the children to freely access the resources.

Ben Rhydding Pre-School Playgroup

Trustees' Report for the year ended 31st March 2023

Activities:

In October the children went to Ben Rhydding school Harvest festival at St John's Church.

In December, the children did a Nativity which was a huge success and it was lovely to invited our families in to watch the children.

Also in December, a Christmas Disco was organised. This was huge fun and Santa visited and delivered a gift for all the children. There was also a Wreath making workshop and Christmas raffle.

Finally, in December the children were invited to watch Sacred Heart School's dress rehearsal of the Nativity.

We had a very successful Open Morning in May, lots of parents attended with their children, current and prospective. We had really positive feedback and was a great marketing event.

In May we also took a school trip to Nell Bank for a special field trip!

July saw a successful Ben Rhydding School Fayre where Pre-School had a tattoo and hook a duck stand.

Fundraising

Fundraising is an essential part of Pre-School funding. It has allowed us to purchase new equipment and maintain and renew our current resources. The following fundraising events were carried out :

- Cross-country - £558
- Wreath making - £560
- Christmas raffle & disco - £271
- Ben Rhydding School Fayre - £178
- Cake sale - £48
- Graduation balloon sale - £27.23

Total = £1912.52

The Tesco grant and the funding from the round table was applied for but unfortunately, we were unsuccessful.

Relationships and the community

Pre-School continues to play a vital role in the Ben Rhydding community and we endeavour to source goods and services locally wherever possible.

We ran a very successful open day for new parents to visit and for existing families to look around the Pre-School with their children.

Pre-School took part in the Ilkley Carnival dressed as Red Arrows in May and had a wonderful turn-out from children and families which raised lots of smiles from the crowd.

Schools

We have children who go on to attend many of the schools in the area and we have an established and successful transition process to help children settle into whichever "big school" they may choose. The transition to Ben Rhydding Primary school was very successful with lots of opportunities for the children to visit 'big school' we continue to work closely with Ben Rhydding Primary School, their headmaster and the reception teacher, Ms Alston. Other teachers from local primary schools were invited in to meet the children in Pre-School.

Ben Rhydding Pre-School Playgroup

Trustees' Report for the year ended 31st March 2023

Finances and Reserves Policy

In summary, as shown in the Statement of Financial Activities the result for the year ended 31 July 2022 was a loss of £8,990 compared to a profit of £114 in the previous year.

The reserves are £78,489. The aim is to hold 6 months running cost including the statutory redundancy costs in the event the Pre-School had to wind down. The trustees consider the current level of reserves to more than meet this requirement and it was agreed some of the reserves were spent.

The trustees have adopted a reserves policy to maintain a minimum level of reserves to ensure that the Pre-School can continue to provide its current level of services having regard to possible future fluctuations in income and expenditure. The reserves are drawn from unrestricted funds.

Estimated figures 1st August 2022 - 31st July 2023

Last years accounts are not yet finalised however we made a significant loss.

The committee agreed that some money would be made available from the reserves, to cover the increase in wages, replacement of the wet pore flooring and Bike Store.

Money will also be needed from the reserves to cover the cost of increased staffing required to meet the needs of a child with SEN without funding for a term. We have now obtained funding to help towards the extra cost but there is still a shortfall.

Learning Landscapes (capitalised)	£1260
Outside raised beds and bike store	£1590
Wet pour floor (capitalised)	£5800
Wage increase 5% (April – August)	£2772
Wages for 1:1 without funding	£3150
Shortfall (24 weeks)	£2100
Total	£16,672

We are starting this academic year with 19 children on our books, we have some sessions which are very quiet although we have a number of children on our waiting list who will hopefully be joining us when eligible.

Again, thank you to Jody Kendall for preparing our Annual Report and Accounts.

Ben Rhydding Pre-School Playgroup

Trustees' Report for the year ended 31st March 2023

Public Benefit

The Pre-School undertakes activities to enhance the development and education of children primarily under the statutory school age.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Investment policy and objectives

The trustees hold excess bank balances in a bank monthly term deposit account from which Pre-School receives interest.

Structure, governance and management

Nature of governing document

The company is limited by guarantee and as such does not have share capital. The liability of the members is limited to a value not exceeding £1 per member upon winding up of the company. The company is governed by its memorandum and articles of association.

Future Developments

As always, we will continue to work together with the staff to meet and exceed the requirements of the new Early Years Foundation Stage framework and to continue to work to an OFSTED Outstanding rating.

We aim to continue to enhance our amazing outdoor space, to increase our capability for learning outdoors.

We will continue to look at ways to increase Pre-School's revenue. The ratio of 1:5 will be in place from September 2023, for two year olds.

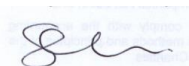
We will continue to educate our families of the funding issues, for pre schools. Especially with the new Government 30 hour for 2 year olds due to be available in April 2024.

To update the Staff Handbook to bring it up to date and ensure compliance with current employment laws.

To review and update all policies from September 2023.

I would like to thank the current Pre-School Committee and the Pre-School staff who continue to give up their free time to support our school. Staff have been supportive with further management changes and feedback from families is positive.

We hope that the next academic year is a success and the Pre-School continues to thrive. It has been a pleasure to be the Chair of Pre-School for 2022/2023.



Sarah Irwin

Chair

Committee Members 2022/2023 – Steph Lawson (Treasurer), Victoria Thomas (Secretary) Amy Sellars, Joanna Foley, Cat Morgan, Amelia Mounsey, Faye Connell, Geri Haung Faulkner

Ben Rhydding Pre-School Playgroup

Trustees' Report

Organisational structure

The trustees meet as a board as required but at least 4 times a year to determine the general policy and strategy of the Pre-School and to review its overall management and control, for which they are legally responsible. The day to day running of the Pre-School is delegated to the Pre-School Managers Joanne Quaife and Helen Northway, supported by the wider team.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Cash flow risk

The charity's activities expose it to the financial risk of changes in interest rates.

Credit risk

The charity's principal financial assets are bank balances, cash and trade debtors.

The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

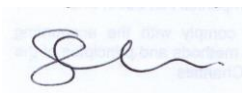
The charity has no significant concentration of credit risk.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity holds money in a current account and a monthly term deposit account.

The annual report was approved by the trustees of the charity on 23/3/23:

and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'S Irwin', is written over a light blue rectangular stamp. The stamp contains the text 'Ben Rhydding Pre-School Playgroup' and '25/4/24'.

Sarah Irwin
25/4/24

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Ben Rhydding Pre-School Playgroup for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 25/4/24

and signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'S. Jones', is written over a light blue rectangular stamp.

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Independent Examiner's Report to the trustees of Ben Rhydding Pre-School Playgroup

I report on the accounts of the charity for the year ended 31 July 2022 which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

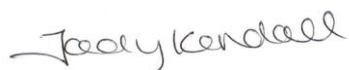
In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 25/4/24



J Kendall ACA

8 Craiglands Park, Ilkley, LS29 8SX

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	41		41
Charitable activities	4	124,743	353	125,096
Other trading activities	5	2,966		2,966
Investment income	6	1,245		1,245
Total Income		128,995	353	129,348
Expenditure on:				
Raising funds	7	(1,157)		(1,157)
Charitable activities	8	(136,828)	(353)	(137,181)
Total Expenditure		(137,985)	(353)	(138,338)
Net income		(8,990)	-	(8,990)
Net movement in funds		(8,990)	-	(8,990)
Reconciliation of funds				
Total funds brought forward		85,592	-	85,592
Total funds carried forward	17	76,602	-	76,602
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	-	-	-
Charitable activities	4	135,311		135,311
Other trading activities	5	3,955		3,955
Investment income	6	66		66
Total Income		139,332		139,332
Expenditure on:				
Raising funds	7	(2,255)		(2,255)
Charitable activities	8	(138,964)	-	(138,964)
Total Expenditure		(141,219)	-	(141,219)
Net Income		(1,887)	-	(1,887)
Net movement in funds		(1,887)	-	(1,887)
Reconciliation of funds				
Total funds brought forward		87,479	*	87,479
Total funds carried forward	17	85,592	-	87,592

All of the charity's activities derive from continuing operations during the above two periods.

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

(Registration number: 06490820)
Balance Sheet as at 31 July 2023

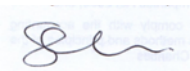
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	8,320	2,846
Current assets			
Debtors	15	5,063	2,771
Cash at bank and in hand		61,633	81,964
		<u>68,225</u>	<u>84,735</u>
Creditors: Amounts falling due within one year	16	<u>(56)</u>	<u>(1,989)</u>
Net current assets		<u>76,602</u>	<u>85,592</u>
Net assets		<u>76,602</u>	<u>85,592</u>
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		<u>76,602</u>	<u>85,592</u>
Total funds	17	<u>76,602</u>	<u>85,592</u>

For the financial year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.



25/4/24

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Ben Rhydding Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Notes to the Financial Statements for the Year Ended 31 July 2023

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	straight line over 3 years

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

2 Accounting policies (continued)

Fixtures and fittings straight line over 5 years

Trade debtors

Trade debtors represent fees due from parents.

Trade debtors are recognised initially at the invoiced price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Financial instruments

Recognition and measurement

The charity only has assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value, with the exception of bank loans (when held) which are subsequently measured at the carrying value plus accrued interest less repayments.

Investments

The charity does not hold any investments.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	41	-	41	-
Community funds;	-	-	-	-
Trusts and foundations	-	-	-	-
	41	-	41	-

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Fees from parents	52,600	52,600	48,492
Early Years funding	71,563	71,563	85,288
Trips and extra activities	580	580	1,531
	<u>124,743</u>	<u>124,743</u>	<u>135,311</u>

Restricted fund income £353 (22: £0)

5 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Events income;			
Fundraising income	2,966	2,966	3,944
	<u>2,966</u>	<u>2,966</u>	<u>3,944</u>

6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,245	1,245	66
	<u>1,245</u>	<u>1,245</u>	<u>66</u>

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

7 Expenditure on raising funds

Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Marketing and publicity		-	-	-
Other direct costs of generating voluntary income		1,157	1,157	2,256
		<u>1,157</u>	<u>1,157</u>	<u>2,256</u>
		Direct costs £	Total 2023 £	Total 2022 £
Costs of generating donations and legacies		-	-	-

8 Expenditure on charitable activities

	Activity undertaken directly £	Total 2023 £	Total 2022 £
Operation of Pre-School	137,181	137,181	138,964

£136,828 (2022 - £138,964) of the above expenditure was attributable to unrestricted funds and £353 (2022 - £0) to restricted funds.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	200	200	200
Other fees paid to examiners	-	-	-
	<u>200</u>	<u>200</u>	<u>200</u>

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Joanne Quaife

Joanne Quaife received remuneration of £16,951 (2022 Patricia Darlow: £14,344) during the year.

Joanne Quaife, a Trustee, was also employed as Pre-School Leader for which she received a salary. She did not receive a fee for her role as trustee. No trustees received remuneration for their role as trustee.

During the year the Pre-School paid contributions of £313 (2022 Patricia Darlow: £263) into a personal pension for Ms Joanne Quaife.

The remuneration of a trustee for their position as an employee of the charity is allowed under the Pre-School's articles of association.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	107,067	107,021
Staff Pensions – defined contribution scheme	1,282	963
	<u>108,349</u>	<u>107,984</u>

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Playgroup workers	11	11
Admin staff	1	1
	<u>12</u>	<u>12</u>

10 (2022 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,282 (2022 - £963).

No employee received emoluments of more than £60,000 during the year.

The Playgroup Leader, as the highest paid member of staff, received benefits totalling £16,951 (2022 - £14,344).

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

12 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	200	200

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2022	35,825	35,825
Additions	8,650	8,650
At 31 July 2023	44,476	44,476
Depreciation		
At 1 August 2022	32,980	32,980
Charge for the year	3,176	3,176
At 31 July 2023	36,155	36,155
Net book value		
At 31 July 2023	8,320	8,320
At 31 July 2022	2,846	2,846

15 Debtors

	2023 £	2022 £
Trade debtors	5,063	254
Prepayments and accrued income	1,528	2,517
	6,592	2,771

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors		
Other taxation and social security	(582)	1,571
Accruals and deferred income	254	418
	<u>56</u>	<u>1,989</u>

17 Funds

	Balance at 1 August 2022	Incoming resources	Resources expended	Balance at 31 July 2022
	£	£	£	£
Unrestricted funds				
General	<u>85,592</u>	<u>128,954</u>	<u>(137,944)</u>	<u>76,602</u>

Restricted funds

General	<u>-</u>	<u>353</u>	<u>(353)</u>	<u>-</u>
---------	----------	------------	--------------	----------

	Balance at 1 August 2021	Incoming resources	Resources expended	Balance at 31 July 2022
	£	£	£	£
Unrestricted funds				
General	<u>87,479</u>	<u>139,332</u>	<u>(141,219)</u>	<u>85,592</u>

Restricted funds

General	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
---------	----------	----------	----------	----------

Ben Rhydding Pre-School Playgroup

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 £
Tangible fixed assets	8,320	-	8,320	2,846
Current assets	68,225	-	68,225	84,735
Current liabilities	(56)	-	(56)	(1,989)
Total net assets	76,602	-	76,602	85,592

19 Analysis of net funds

	At 1 August 2022 £	Cash flow £	At 31 July 2023 £
Cash at bank and in hand	81,964	(20,331)	61,633
Net debt	81,964	(20,331)	61,633

Accounts

Company registration number: 06490820

Charity registration number: 1123710

Ben Rhydding Pre-School Playgroup
(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 July 2022

Ben Rhydding Pre-School Playgroup

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	14 to 20

Ben Rhydding Pre-School Playgroup

Reference and Administrative Details

Trustees

Joanne Quaife (appointed 4th May 2022)

Sarah Irwin (appointed 27th September 2021)

Amy Sellers (appointed 27th September 2021)

Stephanie Lawson (appointed 22nd October 2022)

Victoria Thomas (appointed 22nd October 2022)

Patricia Darlow (resigned 9th May 2022)

Sally Millar West (appointed 4th July 2019, resigned 22nd September 2022)

Jessica Morgan Smith (appointed 13th July 2020, resigned 22nd September 2022)

Andrew Smith (appointed 27th September 2021, resigned 22nd September 2022))

Angela Chappell (appointed 27th November 2021, resigned 22nd September 2022)

Principal Office

Annexe Classroom
C/O Ben Rhydding Primary School
Bolling Road
Ilkley
LS29 8QH

The charity is incorporated in England and Wales

Company Registration Number

06490820

Charity Registration Number

1123710

Independent Examiner

Jody Kendall ACA

Ben Rhydding Pre-School Playgroup

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objectives and activities

The aims of the charity are:

To enhance the social, intellectual and physical development of children prior to starting school, through appropriate and high-quality play, education and care facilities
To provide a safe and secure environment for children that is stimulating and caring;
To work together with the parents and carers of children to endeavour to meet the needs of each individual child;
To encourage children to develop self-confidence and self-esteem and to feel valued as individuals;
To prepare children for a smooth transition from Pre-School to Primary
To follow the guidelines and requirements of the registering bodies.

Fundraising disclosures

Fundraising is an essential part of Pre-School funding. It has allowed us to purchase new equipment and maintain and renew our current resources. The following fundraising events were carried out :

- Christmas Cards designed by the children – £70.88
- Cross-country - £293.08
- Wreath making - £484.83
- Tea Towels - £104.40
- Photos - £35.00
- Cheese and Wine Tasting - £138.91
- Ben Rhydding School Fayre - £215.68
- Cook Book - £20
- Ilkley Half Marathon - £726.83
- Christmas virtual fair - £251.72
- Graduation cake sale - £86.50

Ben Rhydding Pre-School Playgroup

Trustees' Report

Ben Rhydding Pre-School Playgroup

Chair's Report 2022

I would like to take this opportunity to look back on what we have achieved in the academic year 2021/2022.

This year we have:

- Had a major staff restructure with new management of Pre-School
- Supported 3 families with children with SEN
- Worked through the new EYFS framework from September 2021
- Were awarded our "Plastic Free Nurseries" award from Surfers Against Sewage
- Purchased Quickbooks to help with finances and payroll

Staffing

Pre-School has employed 12 wonderful people this year who make Pre-School the successful and caring environment that it is.

- Jo Quaife and Helen Northway were promoted in April 2022 to Pre-School Manager and Business Manager (respectively) following Tricia Darlow leaving Pre-School to work for the Nell Bank Trust. They have both thrived in their new positions and both continue to work above and beyond their role in managing Pre-School. They have support from Becky Nash (Deputy Manager), who was also appointed in April 2022 as part of the restructure, and the Committee.
- The rest of the teaching team this year was Janelle Hein, Hannah Lyons, Helen Tear, Imy Gurney, Jill Kealey, Georgia Quaife, Heidi Hoad and Joanne Higgs who continue to support and nurture the children in their care.
- Approval was granted in July for Becky Nash to attend a Level 3 childcare course at a cost of £3,000.
- Lana Saveska is crucial to the running of Pre-School behind the scenes, preparing and planning resources and does much of the 'deep cleaning'
- Georgia Quaife and Joanne Higgs were contracted on a 'bank' contract due to an increase in numbers of children in each session, and a need to support staff who were working with children with SEN. They are on a zero hours contract. Heidi Hoad is also on a zero hours contract, but has been given contracted hours for the 2022/2023 academic year.
- Other compulsory training has been renewed where applicable. First Aid training was completed this year.

Admissions

The numbers for admissions in September were in line with expectations.

The Little Caterpillars, before and after Pre-School club on a Monday, Tuesday and Wednesday sessions are still quiet however it has definitely met the needs of more parents who wouldn't be able to use us without it.

In 2020 a Baby & Toddler group, led by Mrs Hein was a fantastic marketing tool and attracted parents from all over Ilkley, with some signing up for a future place. It started with a handful of parents and by the second week we had to extend the area into both rooms! Unfortunately in March 2020 due to Covid, this group had to stop. Hopefully this group can start again this year.

We use community events and social media to promote Pre-School in and around Ilkley.

Review of developments, activities and achievements

Over the years continued government funding cuts, increases in running costs, including minimum wage have made things financially challenging for those in early years settings – our Pre School included.

The voluntary contribution from parents (who receive free hours of childcare) was increased in January 2020 to £1 per funded hour (rather than £1 per session) to help ensure Pre-School could stay afloat. Thank you to all the parents who kindly contributed. Due to the increase in costs it was agreed the price per session will increase to £1.10 an hour for additional services for 2022/2023 academic year. The private rate will increase to £6.50 an hour. The committee also Little Caterpillars before and after school club will be private only. Meaning NEF funding hours can not be used for these sessions.

We received financial support from Bradford Council (Early Years Inclusions Funding) for two children with SEN needs.

Pre-School provision has been enhanced significantly and benefited all current and future children.

We are looking at more training next year and to increase the use of our amazing outdoor space for learning.

Activities :

In December, as parents/guardians couldn't join us in school because of covid, we filmed us singing some festive songs.

Also in December, a Christmas Disco was organised. This was huge fun and Santa visited and delivered a gift for all the children.

In May the children celebrated the Queens Jubilee with a party and a picnic.

We had a very successful Open Morning in May, lots of parents attended with their children, current and prospective. We had really positive feedback and was a great marketing event.

In May we also took a school trip to Nell Bank for a special field trip!

In June we had a cheese and wine tasting fundraiser which was very successfully run by Wharfedale Fine Cheeses.

July saw a successful Ben Rhydding School Fayre where Pre-School had a tattoo and hook a duck stand.

Pre School achieved "Plastic Free Nursery" status from the Surfers Against Sewage.

Throughout the year external companies have been engaged in Pre-School to carry out extra sessions with the children. These included Boogie Babes (a dance and rhythm class) and Science Bev (teaching science in a fun and practical way).

Fundraising

Fundraising is an essential part of Pre-School funding. It has allowed us to purchase new equipment and maintain and renew our current resources. The following fundraising events were carried out :

- Christmas Cards designed by the children – £70.88
- Cross-country - £293.08
- Wreath making - £484.83
- Tea Towels - £104.40
- Photos - £35.00
- Cheese and Wine Tasting - £138.91
- Ben Rhydding School Fayre - £215.68
- Cook Book - £20
- Ilkley Half Marathon - £726.83
- Christmas virtual fair - £251.72 (Thank you Amy)
- Graduation cake sale - £86.50

A Co-op grant was applied for and details of whether it has been successful will be revealed in November 2022.

Relationships and the community

Pre-School continues to play a vital role in the Ben Rhydding community and we endeavour to source goods and services locally wherever possible.

We ran a very successful open day on the 14th May for new parents to visit and for existing families to look around the Pre-School with their children.

Pre-School had a “Surfers Against Sewage” theme in the Ilkley Carnival in May and had a wonderful turn-out from children and families which raised lots of smiles from the crowd.

Schools

We have children who go on to attend many of the schools in the area and we have an established and successful transition process to help children settle into whichever “big school” they may choose. The full transition process was back in place following several years of this being stopped due to covid.

As our nearest school, and the main school for many Ben Rhydding families, we continue to work closely with Ben Rhydding Primary School, their headmaster and the reception teacher, Ms Alston. We also have had meetings/correspondence and visits from most of the other local Schools.

Finances

As part of this meeting, we receive the accounts of Pre-School for the previous financial year. In summary, the result for the year ending 31 July 2021 was a loss of £486 compared to a loss of £923 in the previous year.

Therefore, the reserves are in the region of £85,000. The aim is to hold 6 months running cost including the statutory redundancy costs in the event the Pre-School had to wind down. The trustees consider the current level of reserves to more than meet this requirement and this is to be reassessed this coming year to establish if there is any excess available for use, to enhance Pre-School.

Estimated figures 1st August 2021 - 31st July 2022

Last years accounts are not yet finalised however it is looking like we broke even which is great with the extra staffing we needed to ensure a smooth transition of the Management team and we have bought some great resources.

We are starting this academic year with 25 children on our books, all sessions are busy or getting busier! We have a number of children on our waiting list who will hopefully be joining us when eligible.

Again thank you to Jody Kendall for preparing our Annual Report and Accounts.

Future Developments

As always, we will continue to work together with the staff to meet and exceed the requirements of the new Early Years Foundation Stage framework and to continue to work to an OFSTED Outstanding rating.

We aim to continue to enhance our amazing outdoor space, to increase our capability for learning outdoors learning.

We will continue to look at ways to increase Pre- School's revenue to ensure that we can overcome any future funding cuts.

To restart the Baby Group following the cancellation due to covid.

To update the Staff Handbook to bring it up to date and ensure compliance with current employment laws.

To review and update all policies from September 2022.

Grants from Ilkley Round Table should be looked into.

I would like to thank the current Pre-School Committee and the Pre-School staff who continue to give up their free time to support our school. Staff have been flexible, patient and supportive in the restructuring of the Pre-School management team, ensuring families saw no disruption to the children's experience at Pre-School.

We hope that the next academic year is a success and the Pre-School continues to thrive. It has been a pleasure to be the Chair of Pre-School for 2021/2022.

Jessica Morgan-Smith

Chair 20/09/2022

Committee Members 2021/2022 - Sally Millar (Fundraising Chair), Sarah Irwin (Treasurer), Amy Sellars, Angie Chappell (Secretary), Andrew Smith,

Public Benefit

The Pre-School undertakes activities to enhance the development and education of children primarily under the statutory school age.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Ben Rhydding Pre-School Playgroup

Trustees' Report

Financial review

In summary, as shown in the Statement of Financial Activities the result for the year ended 31 July 2022 was a profit of £114 compared to a loss of £486 in the previous year.

Policy on reserves

The trustees have adopted a reserves policy to maintain a minimum level of reserves to ensure that the Pre-School can continue to provide its current level of services having regard to possible future fluctuations in income and expenditure. The reserves are drawn from unrestricted funds.

The trustees' intention is to maintain a level of reserves that would cover six months running costs and statutory redundancy costs which may be necessary in the event the Pre-School had to wind down. The trustees consider the current level of reserves of £85,592 meets this requirement.

Principal funding sources

The main sources of funding for the Pre-School are fees paid by parents and funding from Bradford Metropolitan District Council via Early Years funding.

Investment policy and objectives

The trustees hold excess bank balances in a bank monthly term deposit account from which Pre-School receives interest.

Structure, governance and management

Nature of governing document

The company is limited by guarantee and as such does not have share capital. The liability of the members is limited to a value not exceeding £1 per member upon winding up of the company. The company is governed by its memorandum and articles of association.

Ben Rhydding Pre-School Playgroup

Trustees' Report

Organisational structure

The trustees meet as a board as required but at least 4 times a year to determine the general policy and strategy of the Pre-School and to review its overall management and control, for which they are legally responsible. The day to day running of the Pre-School is delegated to the Pre-School Managers Joanne Quaife and Helen Northway, supported by the wider team.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Cash flow risk

The charity's activities expose it to the financial risk of changes in interest rates.

Credit risk

The charity's principal financial assets are bank balances, cash and trade debtors.

The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

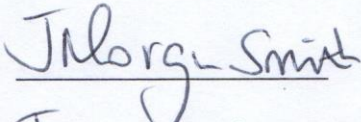
The charity has no significant concentration of credit risk.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity holds money in a current account and a monthly term deposit account.

The annual report was approved by the trustees of the charity on 23/3/23:

and signed on its behalf by:


JESSICA MORGAN-SMITH

Ben Rhydding Pre-School Playgroup

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Ben Rhydding Pre-School Playgroup for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

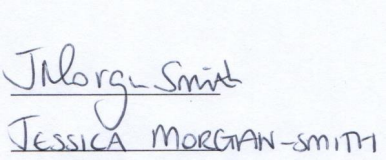
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on.23/3/23

and signed on its behalf by:



J Morgan-Smith
JESSICA MORGAN-SMITH

Ben Rhydding Pre-School Playgroup

Independent Examiner's Report to the trustees of Ben Rhydding Pre-School Playgroup

I report on the accounts of the charity for the year ended 31 July 2022 which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 23/3/23



J Kendall ACA

8 Craiglands Park, Ilkley, LS29 8SX

Ben Rhydding Pre-School Playgroup

Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	-		-
Charitable activities	4	135,311		135,311
Other trading activities	5	3,955		3,955
Investment income	6	66		66
Total Income		139,332		139,332
Expenditure on:				
Raising funds	7	(2,255)		(2,255)
Charitable activities	8	(138,964)		(138,964)
Total Expenditure		(141,219)		(141,219)
Net income		(1,887)		(1,887)
Net movement in funds		(1,887)		(1,887)
Reconciliation of funds				
Total funds brought forward		87,479		87,479
Total funds carried forward	17	85,592	-	85,592
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	300	2,844	3,144
Charitable activities	4	111,597		111,597
Other trading activities	5	2,012		2,012
Investment income	6	34		34
Total Income		113,943		113,943
Expenditure on:				
Raising funds	7	(560)		(560)
Charitable activities	8	(113,269)	(3,444)	(116,713)
Total Expenditure		(113,829)	(3,444)	(117,273)
Net Income		114	(600)	(486)
Net movement in funds		114	600	(486)
Reconciliation of funds				
Total funds brought forward		87,365	2,000	87,965
Total funds carried forward	17	87,479	-	87,479

All of the charity's activities derive from continuing operations during the above two periods.

Ben Rhydding Pre-School Playgroup

(Registration number: 06490820)

Balance Sheet as at 31 July 2022

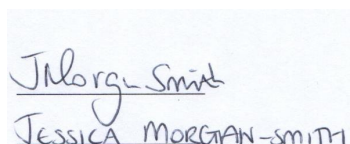
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	2,846	4,292
Current assets			
Debtors	15	2,771	1,442
Cash at bank and in hand		81,964	83,037
		84,735	84,479
Creditors: Amounts falling due within one year	16	(1,989)	(1,292)
Net current assets		85,592	83,187
Net assets		85,592	87,479
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		85,592	87,479
Total funds	17	85,592	87,479

For the financial year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.



J Morgan-Smith
JESSICA MORGAN-SMITH

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Ben Rhydding Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	straight line over 3 years

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

2 Accounting policies (continued)

Fixtures and fittings straight line over 5 years

Trade debtors

Trade debtors represent fees due from parents.

Trade debtors are recognised initially at the invoiced price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Financial instruments

Recognition and measurement

The charity only has assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value, with the exception of bank loans (when held) which are subsequently measured at the carrying value plus accrued interest less repayments.

Investments

The charity does not hold any investments.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	-	-	-	300
Community funds;	-	-	-	2,844
Trusts and foundations	-	-	-	0
	-	-	-	3,144

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Fees from parents	48,492	48,492	27,728
Early Years funding	85,288	85,288	83,184
Trips and extra activities	1,531	1,531	405
	<u>135,311</u>	<u>135,311</u>	<u>111,317</u>

5 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Events income;			
Fundraising income	3,944	3,944	2,012
	<u>3,944</u>	<u>3,944</u>	<u>2,012</u>

6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	66	66	34
	<u>66</u>	<u>66</u>	<u>34</u>

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

7 Expenditure on raising funds

Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Marketing and publicity		-	-	218
Other direct costs of generating voluntary income		2,256	2,256	343
		<u>2,256</u>	<u>2,256</u>	<u>561</u>
		Direct costs £	Total 2022 £	Total 2021 £
Costs of generating donations and legacies		-	-	561

8 Expenditure on charitable activities

	Activity undertaken directly £	Total 2022 £	Total 2021 £
Operation of Pre-School	138,964	138,964	116,713

£138,964 (2021 - £113,869) of the above expenditure was attributable to unrestricted funds and £0 (2021 - £3,444) to restricted funds.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	200	200	200
Other fees paid to examiners	-	-	-
	<u>200</u>	<u>200</u>	<u>200</u>

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Patricia Darlow

Patricia Darlow received remuneration of £14,344 (2021: £19,849) during the year.

Patricia Darlow, a Trustee, was also employed as Pre-School Leader for which she received a salary. She did not receive a fee for her role as trustee. No trustees received remuneration for their role as trustee.

During the year the Pre-School paid contributions of £263 (2021: £359) into a personal pension for Ms Patricia Darlow.

The remuneration of a trustee for their position as an employee of the charity is allowed under the Pre-School's articles of association.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	107,021	87,847
Staff Pensions – defined contribution scheme	963	699
Furlough claims – COVID 19	-	(418)
	<u>107,984</u>	<u>88,127</u>

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Playgroup workers	11	11
Admin staff	1	1
	<u>12</u>	<u>12</u>

7 (2021 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £963 (2021 - £699).

No employee received emoluments of more than £60,000 during the year.

The Playgroup Leader, as the highest paid member of staff, received benefits totalling £14,344 (2021 - £19,849).

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

12 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	200	200

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2021	35,825	35,825
Additions	-	-
At 31 July 2022	35,825	35,825
Depreciation		
At 1 August 2021	31,534	31,534
Charge for the year	1,446	1,446
At 31 July 2022	32,980	32,980
Net book value		
At 31 July 2022	2,846	2,846
At 31 July 2021	4,292	4,292

The depreciation charge for the year includes £0 charged to the restricted fund in relation to the fencing (2021 ; £600).

15 Debtors

	2022 £	2021 £
Trade debtors	254	171
Prepayments and accrued income	2,517	1,271
	2,771	1,442

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade Creditors		
Other taxation and social security	1,571	1,028
Accruals and deferred income	418	265
	<u>1,989</u>	<u>1,292</u>

17 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	<u>87,479</u>	<u>139,332</u>	<u>(141,219)</u>	<u>85,592</u>

Restricted funds

General	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
---------	----------	----------	----------	----------

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds				
General	<u>87,365</u>	<u>113,943</u>	<u>(113,829)</u>	<u>87,479</u>

Restricted funds

General	<u>600</u>	<u>2,844</u>	<u>(3,444)</u>	<u>-</u>
---------	------------	--------------	----------------	----------

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 £
Tangible fixed assets	2,846	-	2,846	4,292
Current assets	84,735	-	84,735	84,479
Current liabilities	(1,989)	-	(1,989)	(1,292)
Total net assets	85,592	-	85,592	87,479

19 Analysis of net funds

	At 1 August 2021 £	Cash flow £	At 31 July 2022 £
Cash at bank and in hand	83,037	(1,073)	81,964
Net debt	83,037	(1,073)	81,964

Accounts

Company registration number: 06490820

Charity registration number: 1123710

Ben Rhydding Pre-School Playgroup
(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 July 2021

Ben Rhydding Pre-School Playgroup

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	14 to 20

Ben Rhydding Pre-School Playgroup

Reference and Administrative Details

Trustees

Patricia Darlow

Sally Millar West (appointed 4th July 2019)

Jessica Morgan Smith (appointed 13th July 2020)

Rebecca Dorothy Nash (appointed 14 September 2017, resigned 27th September 2021)

Claire Moore (appointed 16 July 2018, resigned 27th September 2021)

Victoria Wilson (appointed 13th July 2020, resigned 13th January 2022)

Andrew Smith (appointed 27th September 2021)

Amy Sellers (appointed 27th September 2021)

Sarah Irwin (appointed 27th September 2021)

Angela Chappell (appointed 27th November 2021)

Principal Office

Annexe Classroom
C/O Ben Rhydding Primary School
Bolling Road
Ilkley
LS29 8QH

The charity is incorporated in England and Wales.

Company Registration Number

06490820

Charity Registration Number

1123710

Independent Examiner

Jody Kendall ACA

Ben Rhydding Pre-School Playgroup

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2021.

Objectives and activities

The aims of the charity are:

To enhance the social, intellectual and physical development of children prior to starting school, through appropriate and high-quality play, education and care facilities
To provide a safe and secure environment for children that is stimulating and caring;
To work together with the parents and carers of children to endeavour to meet the needs of each individual child;
To encourage children to develop self-confidence and self-esteem and to feel valued as individuals;
To prepare children for a smooth transition from Pre-School to Primary
To follow the guidelines and requirements of the registering bodies.

Fundraising disclosures

Fundraising, as ever, is an essential part of Pre-School funding. It allows us to purchase new equipment and maintain our current resources. This year our fundraising has been significantly impacted by Covid 19, however listed below are the events of this academic year.

- ◆ Misc (including Pen-y-Ghent 2019 fundraiser and Round table grant) £5023.53
- ◆ Christmas Cards designed by the children - £74.50
- ◆ Tea Towels - £137.13
- ◆ Photographs - £109.09
- ◆ Marshmallow snowmen - £30.75
- ◆ St John's Christmas events - £377
- ◆ Christmas Quiz - £85
- ◆ Christmas virtual fair - £454.12
- ◆ Real Food Ilkley stall - £129.91
- ◆ Donations (Facemasks/book sale) – £186.13

Ben Rhydding Pre-School Playgroup

Trustees' Report

Admissions and Performance

In April 2021 prospective numbers for September 2021 looked low. Pre-School management worked closely with a HR specialist to undertake a redundancy programme. Luckily the number of registrations increased and this process was halted. Due to the overall contracted hours forecasted as lower for 2021/2022, we hope we don't need to revisit this process in the future.

We have an ever-increasing number of enquiries from families who would like afternoon sessions included for their child aged two (i.e. a full day rather than two morning sessions). In previous years we offered this only to vulnerable children on 2 year funding, or if sessions were very quiet as we require a higher number of staff in session to maintain appropriate ratios. However, to ensure Pre-School meets the needs of our parents and remains financially viable, this is something we changed in 2019/2020 and now continue. We now limit the number of two-year olds in an afternoon to four (current ratio requirement is 1:4 for two year olds).

Little Caterpillars, our before and after Pre-School club will run on a Monday, Tuesday and Wednesday (instead of 2 days) from September 2021. These sessions have low bookings currently, however it will definitely meet the needs of some parents who wouldn't use our school without it.

We use community events and Twitter along with Facebook to promote Pre-school in and around Ilkley.

Over the years continued government funding cuts, increases in running costs, including minimum wage have made things financially challenging for those in early years settings – our Pre School included.

The voluntary contribution from parents (who receive free hours of childcare) was increased in January 2020 to £1 per funded hour (rather than £1 per session) to help ensure Pre-School could stay afloat. In the academic year 20/21, all parents have kindly contributed.

Temporarily the Government added 50p an hour per child during 2020-2021 term, this is due to be reduced again from September 2021.

Full financial support from Bradford Council was provided for our child with significant SEN needs which allowed 1:1 support and targeted resources to be purchased. All staff were trained and through this knowledge and training, our Pre-School provision has been enhanced significantly and benefited all current and future children.

Many hours of planning and training have gone into preparing for the new EYFS framework (starting in September 2021). This new syllabus is designed to allow staff more time working on the development of the child, and less on paperwork. The playroom will have a complete overhaul, many more resources added (as we hope to no longer rotate these, due to covid) and the outside area will get a new gravel pit.

More training is planned on the New EYFS.

After completing the business plan, we were able to apply to the Round Table for our outdoor sensory structure. We were successful in this application receiving £2,844.

In summary:

- ◆ Worked successfully through the second Coronavirus lock down supporting key worker and vulnerable families throughout this period.
- ◆ Volunteered with the local food bank to ensure our vulnerable families were supported during this time and the school holidays.
- ◆ Completed our Business Plan, enabling us to successfully apply for funding from the Round Table and other bodies in the future.
- ◆ Supported three families with children with SEN.
- ◆ Enjoyed our playground area recently enhanced by Moss and Moor and our sensory outdoor structure.
- ◆ Completed the training and relevant planning to ensure we are working towards the new EYFS framework in September 2021.
- ◆ Continued to offer the extended entitlement of 15 or more and up to 30 hours of free childcare a year under the government's 30-hour childcare scheme.
- ◆ Had discussions with Ben Rhydding Primary School management team regarding the rent of the building
- ◆ Maintained our standard of provision in line with our 'outstanding' status following guidelines provided by OFSTED
- ◆ Filed our updated version of our Articles of Association;
- ◆ Ensured that we are compliant with the GDPR regulations
- ◆ Reviewed and updated our reserves policy to ensure that we comply with the Charities Commission guidelines.

Pre-School Activities

In December, as parents/guardians couldn't join us in school, we filmed us singing some festive songs. A Christmas Disco was also organised.

In April we took a school trip to Nell Bank for a 'Bear Hunt' – very enjoyable!

Our treasurer Jessica Morgan- Smith contacted the local garden centre Moss and Moor to enquire if they were able to donate anything to our outdoor area. This was the beginning of the amazing transformation. Thanks to their generosity we have new planters, a huge array of plants, herbs, fruit trees and garden accessories. The M&M staff were amazing, involving the children at every opportunity. The children were fantastic assistants and loved being involved in many of the projects.

We had a very successful Open Morning in May, lots of parents attended with their children, current and prospective. We had really positive feedback, despite it pouring with rain!

Pre School is working with an environmental group Surfers Against Sewage, undertaking five objectives to achieve 'Plastic Free Status'. Due to covid, completion of this programme has been delayed but we hope to complete this in the next academic year.

In June, Pre-School held a stall at the Real Food Ilkley market to raise our profile and raise a little bit of money for our charity. Mrs Hein made the 'snakes' and 'Feed the Caterpillar and the Committee made the 'Wand kits'. Staff and the Committee members manned the stall for the day.

The Management Team arranged 'Appreciation bags' for the families and staff during the last term.

Relationships and the community

Pre-School continues to play a vital role in the Ben Rhydding community and we endeavour to source goods and services locally wherever possible.

In non covid times, we try to offer some open events not specifically for fundraising purposes for example coffee mornings and the Baby Stay and Play. We are also usually involved in Ilkley Carnival, have a stall at Ben Rhydding Fete, and visit Emmandjay Court. Hopefully we will be able to reengage in some of these activities soon.

Schools

We have children who go on to attend many of the schools in the area and we have an established and successful transition process to help children settle into whichever “big school” they may choose. Unfortunately, due to Coronavirus, the full transition process may not be possible.

As our nearest school, and the main school for many Ben Rhydding families, we continue to work closely with Ben Rhydding Primary School, their headmaster and the reception teacher, Ms Alston. We also have had meetings/correspondence with most of the other local Schools. This is obviously much more difficult this year and we anticipate being involved in the transition in September for some children.

Future Developments

As always, we will continue to work together with the staff to meet and exceed the requirements of the new Early Years Foundation Stage framework and to continue to work to an OFSTED Outstanding rating.

We will continue to look at ways to increase Pre- School's revenue to ensure that we can overcome any future funding cuts.

To update the Staff Handbook to bring it up to date and ensure compliance with current employment laws.

We may consider offering a 'holiday club' in 2022.

Public Benefit

The Pre-School undertakes activities to enhance the development and education of children primarily under the statutory school age.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Ben Rhydding Pre-School Playgroup

Trustees' Report

Financial review

In summary, as shown in the Statement of Financial Activities the result for the year ended 31 July 2021 was net loss of £486 compared to a loss of £923 in the previous year.

Policy on reserves

The trustees have adopted a reserves policy to maintain a minimum level of reserves to ensure that the Pre-school can continue to provide its current level of services having regard to possible future fluctuations in income and expenditure. The reserves are drawn from unrestricted funds.

The trustees' intention is to maintain a level of reserves that would cover six months running costs and statutory redundancy costs which may be necessary in the event the Pre-school had to wind down. The trustees consider the current level of reserves of £87,479 meets this requirement.

Principal funding sources

The main sources of funding for the Pre-school are fees paid by parents and funding from Bradford Metropolitan District Council via Early Years funding.

Investment policy and objectives

The trustees hold excess bank balances in a bank monthly term deposit account from which Pre-school receives interest.

Structure, governance and management

Nature of governing document

The company is limited by guarantee and as such does not have share capital. The liability of the members is limited to a value not exceeding £1 per member upon winding up of the company. The company is governed by its memorandum and articles of association.

Ben Rhydding Pre-School Playgroup

Trustees' Report

Organisational structure

The trustees meet as a board as required but at least 4 times a year to determine the general policy and strategy of the Pre-school and to review its overall management and control, for which they are legally responsible. The day to day running of the Pre-school is delegated to the Playgroup Leader, Patricia Darlow, supported by the senior staff.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Cash flow risk

The charity's activities expose it to the financial risk of changes in interest rates.

Credit risk

The charity's principal financial assets are bank balances, cash and trade debtors.

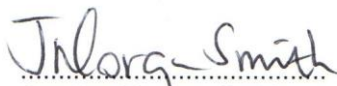
The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The charity has no significant concentration of credit risk.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity holds money in a current account and a monthly term deposit account.

The annual report was approved by the trustees of the charity on 23/3/22 and signed on its behalf by:


.....
Jessica Morgan Smith
Trustee

Ben Rhydding Pre-School Playgroup

Statement of Trustees' Responsibilities

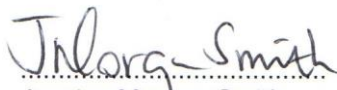
The trustees (who are also the directors of Ben Rhydding Pre-School Playgroup for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:


Jessica Morgan Smith
Trustee

Ben Rhydding Pre-School Playgroup

Independent Examiner's Report to the trustees of Ben Rhydding Pre-School Playgroup

I report on the accounts of the charity for the year ended 31 July 2021 which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

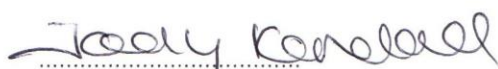
In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jody Kendall ACA

8 Craiglands Park

Ilkley

LS29 8SX

Date 6th April 2022

Ben Rhydding Pre-School Playgroup

Statement of Financial Activities for the Year Ended 31 July 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds £	Restricted funds £	Total 2021 £
	Note			
Income and Endowments from:				
Donations and legacies	3	300	2,844	3,144
Charitable activities	4	111,597		111,597
Other trading activities	5	2,012		2,012
Investment income	6	34		34
Total Income		113,943	2,844	116,787
Expenditure on:				
Raising funds	7	(560)		(560)
Charitable activities	8	(113,269)	(3,444)	(116,713)
Total Expenditure		(113,829)	(3,444)	(117,273)
Net income		114	(600)	(486)
Net movement in funds		114	(600)	(486)
Reconciliation of funds				
Total funds brought forward		87,365	600	87,965
Total funds carried forward	17	87,479	-	87,479
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	106		106
Charitable activities	4	89,246		89,246
Other trading activities	5	6,531		6,531
Investment income	6	127		127
Total Income		96,010		96,010
Expenditure on:				
Raising funds	7	(903)		(903)
Charitable activities	8	(94,630)	(1,400)	(96,030)
Total Expenditure		(95,533)	(1,400)	(96,933)
Net Income		477	(1,400)	(923)
Net movement in funds		477	(1,400)	(923)
Reconciliation of funds				
Total funds brought forward		84,888	2,000	86,888
Total funds carried forward	17	87,365	600	87,965

All of the charity's activities derive from continuing operations during the above two periods.

Ben Rhydding Pre-School Playgroup

(Registration number: 06490820)

Balance Sheet as at 31 July 2021

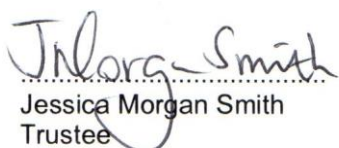
	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	4,292	5,683
Current assets			
Debtors	15	1,442	3,507
Cash at bank and in hand		83,037	79,865
		<u>84,479</u>	<u>83,372</u>
Creditors: Amounts falling due within one year	16	<u>(1,292)</u>	<u>(1,090)</u>
Net current assets		<u>83,187</u>	<u>82,282</u>
Net assets		<u>87,479</u>	<u>87,965</u>
Funds of the charity:			
Restricted funds		-	600
Unrestricted funds		<u>87,479</u>	<u>87,365</u>
Total funds	17	<u>87,479</u>	<u>87,965</u>

For the financial year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.


Jessica Morgan Smith
Trustee

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Ben Rhydding Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	straight line over 3 years

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

2 Accounting policies (continued)

Fixtures and fittings straight line over 5 years

Trade debtors

Trade debtors represent fees due from parents.

Trade debtors are recognised initially at the invoiced price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Financial instruments

Recognition and measurement

The charity only has assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value, with the exception of bank loans (when held) which are subsequently measured at the carrying value plus accrued interest less repayments.

Investments

The charity does not hold any investments.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	300		300	106
Community funds;		2,844	2,844	
Trusts and foundations	-		-	0
	300	2,844	3,144	106

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2020

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Fees from parents	27,728	27,728	23,792
Early Years funding	83,184	83,184	65,291
Trips and extra activities	405	405	163
	<u>111,317</u>	<u>111,317</u>	<u>89,246</u>

5 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Events income;			
Fundraising income	2,012	2,012	6,531
	<u>2,007</u>	<u>2,007</u>	<u>6,531</u>

6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	34	34	127
	<u>34</u>	<u>34</u>	<u>127</u>

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

7 Expenditure on raising funds

Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Marketing and publicity		218	218	23
Other direct costs of generating voluntary income		343	343	880
		<u>561</u>	<u>561</u>	<u>903</u>
		Direct costs £	Total 2021 £	Total 2020 £
Costs of generating donations and legacies		561	561	903

8 Expenditure on charitable activities

	Activity undertaken directly £	Total 2021 £	Total 2020 £
Operation of Pre-school	116,713	116,713	96,030

£113,869 (2020 - £94,630) of the above expenditure was attributable to unrestricted funds and £2,844 (2020 - £1,400) to restricted funds.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	200	200	200
Other fees paid to examiners	-	-	-
	<u>200</u>	<u>200</u>	<u>200</u>

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Patricia Darlow

Patricia Darlow received remuneration of £19,849 (2020: £18,369) during the year.

Patricia Darlow, a Trustee, is also employed as Pre-school Leader for which she receives a salary. She does not receive a fee for her role as trustee. No trustees received remuneration for their role as trustee.

During the year the Pre-school paid contributions of £359 (2020: £322) into a personal pension for Ms Patricia Darlow.

The remuneration of a trustee for their position as an employee of the charity is allowed under the Pre-school's articles of association.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	87,847	80,327
Staff Pensions – defined contribution scheme	699	580
Furlough claims – COVID 19	(418)	(6,323)
	<u>88,127</u>	<u>74,584</u>

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Playgroup workers	11	11
Admin staff	1	1
	<u>12</u>	<u>12</u>

4 (2020 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £699 (2020 - £580).

No employee received emoluments of more than £60,000 during the year.

The Playgroup Leader, as the highest paid member of staff, received benefits totalling £19,849 (2020 - £18,369).

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	200	200

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2020	35,689	35,689
Additions	137	137
At 31 July 2021	35,825	35,825
Depreciation		
At 1 August 2020	30,005	30,005
Charge for the year	1,528	1,528
At 31 July 2021	31,534	31,534
Net book value		
At 31 July 2021	4,292	4,292
At 31 July 2020	5,684	5,684

The depreciation charge for the year includes £600 charged to the restricted fund in relation to the fencing (2020 ; £1,400).

15 Debtors

	2021 £	2020 £
Trade debtors	173	165
Prepayments and accrued income	1,271	3,342
	1,444	3,507

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade Creditors		
Other taxation and social security	1,028	460
Accruals and deferred income	265	200
	<u>1,292</u>	<u>660</u>

17 Funds

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds				
General	<u>87,365</u>	<u>113,943</u>	<u>(113,829)</u>	<u>87,479</u>

Restricted funds

General	<u>600</u>	<u>2,844</u>	<u>(3,444)</u>	<u>-</u>
---------	------------	--------------	----------------	----------

	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	Balance at 31 July 2020 £
Unrestricted funds				
General	<u>86,888</u>	<u>96,010</u>	<u>(95,533)</u>	<u>87,365</u>

Restricted funds

General	<u>2,000</u>	<u>-</u>	<u>(1,400)</u>	<u>600</u>
---------	--------------	----------	----------------	------------

Restricted funds are shown within deferred income in 2019.

Ben Rhydding Pre-School Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 £
Tangible fixed assets	4,292	-	4,292	6,283
Current assets	84,479	-	84,479	83,372
Current liabilities	(1,292)	-	(1,292)	(1,090)
Total net assets	<u>87,479</u>	<u>-</u>	<u>87,479</u>	<u>87,965</u>

19 Analysis of net funds

	At 1 August 2020 £	Cash flow £	At 31 July 2021 £
Cash at bank and in hand	<u>79,865</u>	<u>3,172</u>	<u>83,037</u>
Net debt	<u>79,865</u>	<u>3,172</u>	<u>83,037</u>