

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

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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.

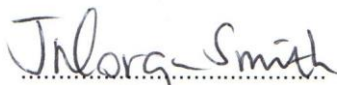
The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in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

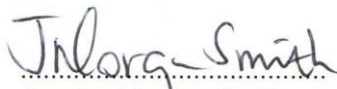
The trustees (who are also the directors of Ben Rhydding Pre-School Playgroup for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

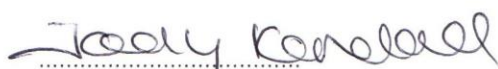
In connection with my examination no matter has come to my attention:

(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

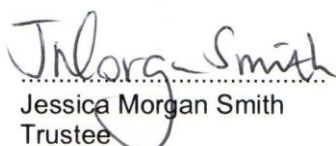
	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	4,292	5,683
Current assets			
Debtors	15	1,442	3,507
Cash at bank and in hand		83,037	79,865
		<u>84,479</u>	<u>83,372</u>
Creditors: Amounts falling due within one year	16	<u>(1,292)</u>	<u>(1,090)</u>
Net current assets		<u>83,187</u>	<u>82,282</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

Office equipment

Depreciation method and rate

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

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Note			
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

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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.

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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	79,865	3,172	83,037
Net debt	<u>79,865</u>	<u>3,172</u>	<u>83,037</u>