

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**

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## **Ben Rhydding Pre-School Playgroup**

### **Reference and Administrative Details**

#### **Trustees**

Joanne Quaife (appointed 4<sup>th</sup> May 2022)

Sarah Irwin (appointed 27<sup>th</sup> September 2021)

Amy Sellers (appointed 27<sup>th</sup> September 2021)

Stephanie Lawson (appointed 22<sup>nd</sup> October 2022)

Victoria Thomas (appointed 22<sup>nd</sup> October 2022)

Patricia Darlow (resigned 9<sup>th</sup> May 2022)

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

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

Andrew Smith (appointed 27<sup>th</sup> September 2021, resigned 22<sup>nd</sup> September 2022))

Angela Chappell (appointed 27<sup>th</sup> November 2021, resigned 22<sup>nd</sup> 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 14<sup>th</sup> 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 1<sup>st</sup> August 2021 - 31<sup>st</sup> 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.

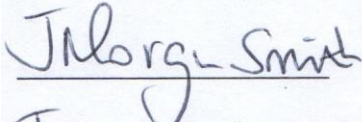
The charity has no significant concentration of credit risk.

#### ***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.

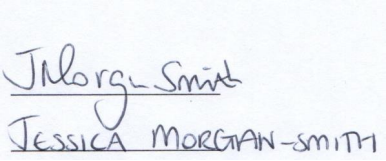
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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)

		Unrestricted funds £	Restricted funds £	Total 2022 £
	Note			
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
Total funds brought forward		87,479		87,479
Total funds carried forward	17	85,592	-	85,592
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
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

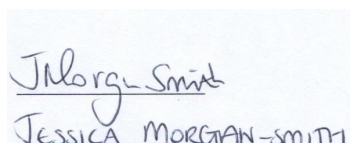
	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	2,846	4,292
<b>Current assets</b>			
Debtors	15	2,771	1,442
Cash at bank and in hand		81,964	83,037
		<u>84,735</u>	<u>84,479</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(1,989)</u>	<u>(1,292)</u>
<b>Net current assets</b>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

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Note			
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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>		
At 1 August 2021	35,825	35,825
Additions	-	-
At 31 July 2022	35,825	35,825
<b>Depreciation</b>		
At 1 August 2021	31,534	31,534
Charge for the year	1,446	1,446
At 31 July 2022	32,980	32,980
<b>Net book value</b>		
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 £
<b>Unrestricted funds</b>				
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>
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	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
<b>Unrestricted funds</b>				
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>
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**Ben Rhydding Pre-School Playgroup**

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

**18 Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total Funds £</b>	<b>2021 £</b>
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	<u>85,592</u>	<u>-</u>	<u>85,592</u>	<u>87,479</u>

**19 Analysis of net funds**

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