

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

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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.

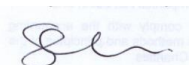
We will continue to educate our families of the funding issues, for pre schools. Especially with the new Government 30 hour for 2 year olds due to be available in April 2024.

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.

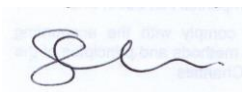
The charity has no significant concentration of credit risk.

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 faint, light blue rectangular stamp. The stamp contains some illegible text, possibly a date or reference number.

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.

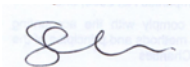
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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. The stamp contains the text 'Ben Rhydding Pre-School Playgroup' and 'Charity No. 11234567'.

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

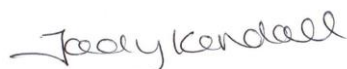
In connection with my examination no matter has come to my attention:

(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)

		Unrestricted funds £	Restricted funds £	Total 2023 £
	Note			
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

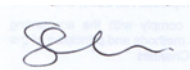
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	8,320	2,846
Current assets			
Debtors	15	5,063	2,771
Cash at bank and in hand		61,633	81,964
		<u>68,225</u>	<u>84,735</u>
Creditors: Amounts falling due within one year	16	<u>(56)</u>	<u>(1,989)</u>
Net current assets		<u>76,602</u>	<u>85,592</u>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

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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

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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>

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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).

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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

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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>
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	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>
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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