

Company registration number: 06490820

Charity registration number: 1123710

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

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

# **Ben Rhydding Pre-School Playgroup**

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

### **Reference and Administrative Details**

#### **Trustees**

Yvonne Burkinshaw (appointed 1<sup>st</sup> November 2023)

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

Matthew Tomlinson (appointed 1<sup>st</sup> September 2024)

Angela Chappell (appointed 1<sup>st</sup> October 2024 resigned 2nd Oct 2025)

Maria Perkinson (appointed 2<sup>nd</sup> October 2025)

#### **Principal Office**

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

The charity is incorporated in England and Wales

#### **Company Registration Number**

06490820

#### **Charity Registration Number**

1123710

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

### **Trustees Report for the year ended 31 July 2025**

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

#### **Objectives and activities**

The aims of the charity are:

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

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

### **Trustees' Report for the year ended 31<sup>st</sup> March 2025**

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

### **Chair's Report 2025**

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

This year we have:

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

### **Staffing**

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

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

### **Admissions**

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

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

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

### **Admissions (ctd)**

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

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

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

### **Review of developments, activities and achievements**

All our policies were reviewed as a required.

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

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

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

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

#### **Activities:**

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

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

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

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

We introduced Mini Kicks, which was a huge success.

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

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

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

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

### **Fundraising**

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

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

Total = £2136.25

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

### **Relationships and the community**

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

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

### **Schools**

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

### **Finances**

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

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

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

### Estimated figures 1<sup>st</sup> August 2024 - 31<sup>st</sup> July 2025

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

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

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

### **Future Developments**

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

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

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

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

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

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

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

Yvonne Burkinshaw

Chair 29/09/2025

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



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

### ***Organisational structure***

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

### ***Objectives and policies***

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

### ***Credit risk***

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

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

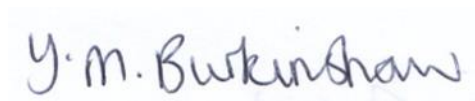
The charity has no significant concentration of credit risk.

### ***Liquidity risk***

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

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

and signed on its behalf by:

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

Chair

Yvonne Burkinshaw

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

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

### **Statement of Trustees' Responsibilities**

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

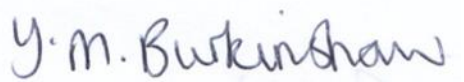
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources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

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

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

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

and signed on its behalf by:

A handwritten signature in blue ink that reads "Y. M. Burkinshaw". The signature is written in a cursive, flowing style.

Chair

Yvonne Burkinshaw

## Ben Rhydding Pre-School Playgroup

### Ben Rhydding Pre-School Playgroup

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

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

##### **Respective responsibilities of trustees and examiner**

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

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

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

##### **Basis of independent examiner's report**

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

##### **Independent examiner's statement**

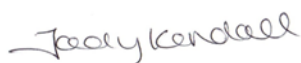
In connection with my examination no matter has come to my attention:

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

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

have not been met; or

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



Date

11/3/2026

J Kendall ACA

8 Craiglands Park, Ilkley, LS29 8SX

# Ben Rhydding Pre-School Playgroup

## Ben Rhydding Pre-School Playgroup

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

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

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

## Ben Rhydding Pre-School Playgroup

### Ben Rhydding Pre-School Playgroup

(Registration number: 06490820)

Balance Sheet as at 31 July 2025

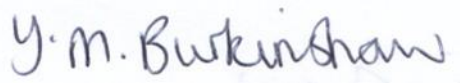
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	3,460	5,190
<b>Current assets</b>			
Debtors	15	2,479	1,894
Cash at bank and in hand		56,310	55,521
		<u>58,789</u>	<u>57,345</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(1,372)</u>	<u>(546)</u>
<b>Net current assets</b>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

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

Directors' responsibilities:

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

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



(Chair)

Yvonne Burkinshaw

02/03/2026

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

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

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

#### **1 Charity status**

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

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

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

##### **Basis of preparation**

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

##### **Going concern**

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

##### **Income and endowments**

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

##### **Donations and legacies**

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

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

**2 Accounting policies (continued)**

***Grants receivable***

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

***Expenditure***

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

***Raising funds***

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

***Charitable activities***

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

***Governance costs***

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

***Taxation***

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

***Tangible fixed assets***

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

***Depreciation and amortisation***

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

**Asset class**

Office equipment

**Depreciation method and rate**

straight line over 3 years

## Ben Rhydding Pre-School Playgroup

## Ben Rhydding Pre-School Playgroup

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

#### 2 Accounting policies (continued)

Fixtures and fittings straight line over 5 years

##### Trade debtors

Trade debtors represent fees due from parents.

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

##### Cash and cash equivalents

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

##### Fund structure

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

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

##### Financial instruments

###### Recognition and measurement

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

###### Investments

The charity does not hold any investments.

#### 3 Income from donations and legacies

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



**Ben Rhydding Pre-School Playgroup**

**Ben Rhydding Pre-School Playgroup**

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

**4 Income from charitable activities**

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

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

**5 Income from other trading activities**

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

**6 Investment income**

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

## Ben Rhydding Pre-School Playgroup

## Ben Rhydding Pre-School Playgroup

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

#### 7 Expenditure on raising funds

##### Costs of generating donations and legacies

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

#### 8 Expenditure on charitable activities

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

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

#### 9 Analysis of governance and support costs

##### Governance costs

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

## Ben Rhydding Pre-School Playgroup

## Ben Rhydding Pre-School Playgroup

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

#### 10 Trustees remuneration and expenses

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

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

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

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

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

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

#### 11 Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

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

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

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

**Ben Rhydding Pre-School Playgroup**

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

**12 Independent examiner's remuneration**

	<b>2025 £</b>	<b>2024 £</b>
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**

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

**15 Debtors**

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

**Ben Rhydding Pre-School Playgroup**

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

**16 Creditors: amounts falling due within one year**

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

**17 Funds**

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

**Restricted funds**

General	<u>-</u>	<u>2,821</u>	<u>(2,808)</u>	<u>13</u>
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	<b>Balance at 1 August 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 July 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	<u>76,602</u>	<u>126,671</u>	<u>(141,284)</u>	<u>61,989</u>

**Restricted funds**

General	<u>-</u>	<u>1,601</u>	<u>(1,601)</u>	<u>-</u>
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**Ben Rhydding Pre-School Playgroup**

**Ben Rhydding Pre-School Playgroup**

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

**18 Analysis of net assets between funds**

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

**19 Analysis of net funds**

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