

BRIGHT SPARKS PRE SCHOOL

England & Wales · Charity number 1126437

Details

Status Registered

Legal form Other

Registered 2008-10-24

Register [View on the Charity Commission register](#)

Contact

Address Preston Lane
Great Preston
Leeds
LS26 8AR

Phone 01132873753

Email brightsparks08@btconnect.com

Website www.brightsparks-preschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN, OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOUR GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES, ENSURING THAT WE OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY.

Activities: Bright Sparks is a non profit making pre-school for children from age 2 to school age. Opening from Monday to Friday, with a morning, afternoon and full day session and with a maximum of 30 children in each session. We also offer wrap-around care, with breakfast and after school club for children aged 2-11. We offer a wide range of activities and opportunities for children to learn through play

Classification

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

Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£267,054	£241,418	-	-
2024-03-31	£238,155	£224,332	-	-
2023-03-31	£235,191	£209,155	-	-
2022-03-31	£209,324	£174,286	-	-
2021-03-31	£183,627	£236,716	-	-

Trustees

Name	Role	Appointed
Julie Hobson	Chair	2014-01-31
Alexander Smith		2024-12-10
Christina Brooks		2023-05-25
Emma Rogers		2015-11-23
Tracey Louise Allen		2016-04-25
Tracey Wilson		2022-05-18

Accounts

Bright Sparks Pre School

Charity number 1126437

Annual Report and Financial Statements for the year ended 31 March 2025



Bright Sparks Pre School

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Bright Sparks Pre School

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Julie Hobson	Chair	
Emma Rogers	Secretary	
Tracey Allen		
Tracey Wilson		
Christina Brooks		
Alexander Smith		Appointed 10 December 2024

Charity number 1126437 Registered in England and Wales

Registered and principal address	Bankers
Great and Little Preston Junior School	Barclays Bank PLC
Preston Lane	93-95 Main Street
Great Preston	Garforth
Leeds	Leeds
LS26 8AR	LS25 1AF

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 21 July 2008

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

The charity's objects are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children, offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved with the activities, ensuring that we offer opportunities for all children whatever their race, culture, religion, means or ability.

The charity's main activities

Bright Sparks is a non-profit making Pre-School for children from age 2 to school age. Opening Monday to Friday, with a morning, afternoon and full day sessions. During the full day session our staff provide lunch cover for the children. There is a maximum of 30 children in each session.

We offer a wide range of activities and opportunities for children to learn through play in a large indoor and outdoor environment which we let from Great Preston Primary School. We feel our setting is a welcoming and friendly place for children to attend at very affordable prices for families.

In addition we offer wrap-around care with breakfast and after school clubs for children aged 2 to 11 years providing working parents with provision from 7.30am to 6.00pm.

Our setting is a friendly place for children to attend and a valuable community service.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We currently have 48 children who attend, some of which will move across into the reception class at school, Bright Sparks has a good relationship with the school, the school provides lunches for Bright Sparks children who stay over the lunch period, the children go over to the school hall for their lunch.

This year we have a couple of visits from the Ice Cream van as a treat for the children, we also took the children to Skye Pies Soft Play for the end of year summer party and for Christmas party which each child received a present from Santa.

Bright Sparks have continued with their weekly Spanish lessons for the children which the children join in every Wednesday.

We have regular fundraising events within Pre School by holding Raffles, selling Christmas treats and Bun sales and Raffle at Easter to help raise money to purchase new resources and equipment.

We continue to offer places for special needs children and have staff in place to offer them one to one attention. All staff are qualified to level 3 and regularly do online and in house training courses to give them the knowledge and understanding to offer the level of service the community expect.

Financial review

The net income for the year was £25,636, all of which was unrestricted in nature.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2025

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £222,123.

The trustees have adopted a formal reserves policy to ensure the charity properly manages its resources and currently monitors the amount of reserves held to ensure that they are adequate to fulfil the charity's continuing obligations for 6 months as well as staff redundancy costs. Based on the 2024/25 expenditure this comes to around £123,000, and estimated redundancy costs are approximately £35,700, giving a total of £160,500.

The trustees recognise that free reserves held at year end are still in excess of our policy however are comfortable with this as it provides a buffer for any unexpected expenditure which may arise - such as repair and maintenance on the building.

Approved by the board of trustees on 19/1/2026

Tracey Allen (Trustee)

Bright Sparks Pre School

Independent examiner's report to the trustees of Bright Sparks Pre School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Sargeant ACA

19/1/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bright Sparks Pre School
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Total funds £	restated 2024 Total funds £
Income from:			
Grants	(2)	207,799	145,817
Nursery fees		52,209	85,891
Bonds		1,240	1,450
School meals, uniform and other contributions		3,704	3,646
Bank interest		1,215	984
Fundraising (Inc. photos and book club)		819	367
Other income		68	-
Total income		267,054	238,155
Expenditure on:			
Salaries, NI and pensions	(3)	181,136	163,039
Rent		24,910	22,300
School meals cost		2,985	4,814
Bond refunds		1,200	1,500
Events and activities		3,250	2,137
Materials and resources		2,135	3,164
Speech and language		-	1,578
Food		2,177	2,507
Children's uniform costs		152	13
Fixtures, fittings and extension work		1,072	2,778
Repairs, maintenance and cleaning		1,016	796
Equipment		348	234
Photocopying, stationery and postage		2,752	3,346
Telephone		1,549	1,491
Insurance		1,479	1,372
Memberships and subscriptions		1,954	1,108
Staff training, expenses and uniform		4,376	2,803
Advertising and publicity		489	717
Independent examination		1,188	1,188
Legal and professional fees		4,784	4,184
Fundraising costs (inc. photos and book club)		306	154
DBS checks		177	226
Bank charges		143	168
Casual workers		1,107	4,226
Depreciation		733	-
Total expenditure		241,418	225,843
Net income / (expenditure)		25,636	12,312
Fund balances brought forward		197,953	185,641
Fund balances carried forward		223,589	197,953

All incoming resources and resources expended derive from continuing activities.

Bright Sparks Pre School
Balance sheet
as at 31 March 2025

		2025 Total £	2024 Total £
Fixed assets			
Tangible assets	(4)	1,466	-
Total fixed assets		<u>1,466</u>	<u>-</u>
Current assets			
Prepayments		2,374	-
Cash at bank and in hand	(5)	221,693	199,870
Total current assets		<u>224,067</u>	<u>199,870</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(6)	1,944	1,917
Total current liabilities		<u>1,944</u>	<u>1,917</u>
Net current assets / (liabilities)		<u>222,123</u>	<u>197,953</u>
Net assets		<u>223,589</u>	<u>197,953</u>
Funds			
Unrestricted funds		223,589	197,953
Total funds		<u>223,589</u>	<u>197,953</u>

The financial statements were approved by the board of trustees on 19/1/2026

Tracey Allen (Trustee)

Bright Sparks Pre School

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been a change in the accounting policy this year: previously the charity's income was below £250k and therefore it took advantage of section 133 of the Charities Act 2011 and prepared the accounts on a receipts and payments basis. Income for this year exceeded the £250k threshold and therefore they have been prepared on an accruals basis.

Prior year figures have been restated on an accruals basis.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

Bright Sparks Pre School
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations

	2025 Total funds £	2024 Total funds £
Leeds City Council - Nursery Education Grant	198,780	140,074
Leeds City Council - SEN grant	9,019	5,743
	<u>207,799</u>	<u>145,817</u>

3 Staff costs and numbers

	2025 £	2024 £
Gross salaries	169,684	153,734
Social security costs	11,624	9,657
Employment allowance	(5,000)	(5,000)
Pensions	4,828	4,648
	<u>181,136</u>	<u>163,039</u>

The average number of employees during the year was 10.9, being an average of 8 full time equivalent (2024: 10.8, 7.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2025 £	2024 £
Costs of the scheme to the charity for the year	4,828	4,648
Amount of any contributions outstanding at the year end	756	729

4 Tangible assets

	Equipment £	Total £
<u>Cost</u>		
At 1 April 2024	-	-
Additions	2,199	2,199
At 31 March 2025	<u>2,199</u>	<u>2,199</u>
<u>Depreciation</u>		
At 1 April 2024	-	-
Charge for year	733	733
At 31 March 2025	<u>733</u>	<u>733</u>
<u>Net book value</u>		
At 31 March 2025	<u>1,466</u>	<u>1,466</u>
At 31 March 2024	<u>-</u>	<u>-</u>

Bright Sparks Pre School
Notes to the accounts continued
for the year ended 31 March 2025

5 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	221,681	199,858
Cash in hand	12	12
	<u>221,693</u>	<u>199,870</u>

6 Creditors and accruals	2025	2024
	£	£
Accruals	1,188	1,188
Other creditors	756	729
	<u>1,944</u>	<u>1,917</u>

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits

	2025	2024
	£	£
Tracey Allen	33,335	30,360
Gross pay		
Pensions	1,333	1,006
	<u>34,669</u>	<u>31,366</u>

Reason for remuneration

The trustee was employed in the role of Pre-School Manager.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £34,669 (previous year: £31,366).

No other trustee received any remuneration or benefit during this or the previous year.

8 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	2,232	2,232
In the second to fifth years inclusive	5,766	7,998
	<u>7,998</u>	<u>10,230</u>

Bright Sparks Pre School
Notes to the accounts continued
for the year ended 31 March 2025

9 Restatement of prior year figures due to change in accounting basis

As a result of the change in the basis of accounting from receipts and payments to accruals, there have been a number of adjustments made to the comparative figures, analysed below.

Effect of change on Statement of Financial Activities

	2024
	Total
	funds
	£
Total expenditure	
Original figure in statutory accounts, year ended 31 Mar 2024	224,332
Deduct opening accruals (Mar 2023 year end)	(1,464)
Add closing accruals (Mar 2024 year end)	1,917
Add opening prepayments (Mar 2023 year end)	1,058
Restated total	<u>225,843</u>

Effect of change on fund balances as reported at 31 Mar 2024

	2024
	Total
	funds
	£
Original fund balances carried forward as at 31 Mar 2023	186,047
Deduct accruals (Mar 2023 year end)	(1,464)
Add prepayments (Mar 2023 year end)	1,058
Restated fund balances carried forward as at 31 Mar 2023	<u>185,641</u>

Accounts

Bright Sparks Pre School

Charity number 1126437

Annual Report and Financial Statements for the year ended 31 March 2024



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Bright Sparks Pre School

Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Bright Sparks Pre School

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Julie Hobson	Chair	
Emma Rogers	Secretary	
Tracey Allen		
Sarah Marquis-Linley		Resigned 25 May 2023
Tracey Wilson		
Christina Brooks		Appointed 25 May 2023
Charity number	1126437	Registered in England and Wales

Registered and principal address	Bankers
Great and Little Preston Junior School	Barclays Bank PLC
Preston Lane	93-95 Main Street
Great Preston	Garforth
Leeds	Leeds
LS26 8AR	LS25 1AF

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 21 July 2008

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

The charity's objects are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children, offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved with the activities, ensuring that we offer opportunities for all children whatever their race, culture, religion, means or ability.

The charity's main activities

Bright Sparks is a non-profit making Pre-School for children from age 2 to school age. Opening Monday to Friday, with a morning, afternoon and full day sessions. During the full day session our staff provide lunch cover for the children. There is a maximum of 30 children in each session.

We offer a wide range of activities and opportunities for children to learn through play in a large indoor and outdoor environment which we let from Great Preston Primary School. We feel our setting is a welcoming and friendly place for children to attend at very affordable prices for families.

In addition we offer wrap-around care with breakfast and after school clubs for children aged 2 to 11 years providing working parents with provision from 7.30am to 6.00pm.

Our setting is a friendly place for children to attend and a valuable community service.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We currently have 48 children who currently attend, some of which will move across into the reception class at school, Bright Sparks has a good relationship with the school, the school provides lunches for Bright Sparks children who stay over the lunch period, the children go over to the school hall for their lunch.

This year we had one of the parents in with her ducklings to show and talk to the children about the ducklings. We took the children to Skye Pies Soft play for the end of year Summer party and also for a Christmas party which each child received a present from Santa.

Bright Sparks have introduced a Spanish lesson for the children which all children get to join in every Wednesday.

We have regular fundraising events within Pre School by holding raffles at Christmas and Easter and selling reindeer food, Christmas treats and Easter treats to help raise money to buy new toys and equipment.

We continue to offer places for special needs children and have staff in place to offer them one to one attention. All staff are qualified to level 3 and regularly do online training courses to give them the knowledge and understanding to offer the level of service the community expect.

Financial review

The net receipts for the year were £13,823, all unrestricted in nature.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2024

Reserves policy

The charity's free reserves, at the year end were £199,870.

The trustees have adopted a formal reserves policy to ensure the charity properly manages its resources and currently monitors the amount of reserves held to ensure that they are adequate to fulfil the charity's continuing obligations for 6 months as well as staff redundancy costs. Based on the 2023/24 expenditure this comes to around £112,000, and estimated redundancy costs are approximately £35,700.

The trustees recognise that free reserves held at year end are still in excess of our policy however are comfortable with this as it provides a buffer for any unexpected expenditure which may arise - such as repair and maintenance on the building.

Approved by the board of trustees on 10/12/2024

Julie Hobson (Trustee)

Bright Sparks Pre School

Independent examiner's report to the trustees of Bright Sparks Pre School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024, which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Sargeant ACA

11/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bright Sparks Pre School
Receipts and payments account
for the year ended 31 March 2024

	Notes	2024 Total funds £	2023 Total funds £
Receipts			
Grants	(2)	145,817	145,684
Nursery fees		85,891	83,558
Bonds		1,450	800
School meals income		3,260	3,623
Children's uniform income		75	110
Party and trip contributions		311	355
Bank interest		984	183
Fundraising (Inc. photos and book club)		367	809
Other income		-	69
Total receipts		238,155	235,191
Payments			
Salaries, NI and pensions		167,208	145,555
Rent		22,300	19,694
School meals cost		4,814	3,967
Bond refunds		1,500	1,000
Events and activities		2,137	1,168
Materials and resources		3,164	1,419
Speech and language		1,578	1,070
Food		2,507	2,284
Children's uniform costs		13	310
Fixtures, fittings and extension work		2,778	4,340
Repairs, maintenance and cleaning		796	1,242
Equipment		234	1,272
Photocopying, stationery and postage		3,346	3,262
Telephone		1,491	956
Insurance		314	1,443
Memberships and subscriptions		1,108	1,619
Staff training, expenses and uniform		2,803	6,067
Advertising and publicity		717	1,402
Independent examination		792	684
Legal and professional fees		4,184	5,618
Fundraising costs (inc. photos and book club)		154	225
DBS checks		226	417
Other expenses		-	4,000
Bank charges		168	141
Total payments		224,332	209,155
Net receipts / (payments)		13,823	26,036
Fund balances brought forward		186,047	160,011
Fund balances carried forward		199,870	186,047

Bright Sparks Pre School
Statement of assets and liabilities
as at 31 March 2024

	2024	2023
	Total	Total
	£	£
Cash funds		
Cash at bank	199,858	186,035
Cash in hand	12	12
Total cash funds	<u>199,870</u>	<u>186,047</u>

Liabilities	2024
	£
Accruals	1,188
Other creditors	729
	<u>1,917</u>

The financial statements were approved by the board of trustees on 10/12/2024

Julie Hobson (Trustee)

Bright Sparks Pre School

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

All funds received were unrestricted in nature, i.e. available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Bright Sparks Pre School
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations

	2024	2023
	Total	Total
	funds	funds
	£	£
Leeds City Council - Nursery Education Grant	140,074	140,584
Leeds City Council - SEN grant	5,743	3,600
Arnold Clarke	-	1,000
Tesco	-	500
	<u>145,817</u>	<u>145,684</u>

3 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits

		2024	2023
		£	£
Tracey Allen	Gross pay	28,940	25,033
	Pensions	1,264	1,066
		<u>30,204</u>	<u>26,099</u>

Reason for remuneration

The trustee was employed in the role of Pre-School Manager.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

No other trustee received any remuneration or benefit during this or the previous year.

Accounts

Bright Sparks Pre School

Charity number 1126437

Annual Report and Financial Statements for the year ended 31 March 2023



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Bright Sparks Pre School

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Bright Sparks Pre School

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Julie Hobson	Chair	
Emma Rogers	Secretary	
Tracey Allen		
Sarah Marquis-Linley		Resigned 25 May 2023
Tracey Wilson		Appointed 18 May 2022
Christina Brooks		Appointed 25 May 2023

Charity number	1126437	Registered in England and Wales
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Registered and principal address	Bankers
Great and Little Preston Junior School	Barclays Bank PLC
Preston Lane	93-95 Main Street
Great Preston	Garforth
Leeds	Leeds
LS26 8AR	LS25 1AF

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 21 July 2008

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

The charity's objects are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children, offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved with the activities, ensuring that we offer opportunities for all children whatever their race, culture, religion, means or ability.

The charity's main activities

Bright Sparks is a non-profit making Pre-School for children from age 2 to school age. Opening Monday to Friday, with a morning, afternoon and full day sessions. During the full day session our staff provide lunch cover for the children. There is a maximum of 30 children in each session.

We offer a wide range of activities and opportunities for children to learn through play in a large indoor and outdoor environment which we let from Great Preston Primary School. We feel our setting is a welcoming and friendly place for children to attend at very affordable prices for families.

In addition we offer wrap-around care with breakfast and after school clubs for children aged 2 to 11 years providing working parents with provision from 7.30am to 6.00pm.

Our setting is a friendly place for children to attend and a valuable community service.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We have 52 children who currently attend, some of whom will move across into the reception class at the school. Bright Sparks has a good relationship with the school, the school provides lunches for Bright Sparks children who stay over the lunch period.

This year we had one of the parents in who plays in a band to play Christmas songs to the children on her trumpet. The children also had a Christmas party at Sky Pies soft play centre where each child received a present from Santa.

We have regular fundraising events within Pre School by holding raffles at Christmas and Easter and selling reindeer food and Easter treat bags. We also had individual photos taken to help raise money for new toys and equipment for the children.

We continue to offer places for special needs children and have staff in place to offer them one to one attention. All staff are qualified to level 3 and the manager level 5. All staff regularly do online training courses to give them the knowledge and understanding to offer the level of service the community expect.

Financial review

The net receipts for the year were £26,036, all of which were unrestricted in nature.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2023

Reserves policy

The charity's free reserves, at the year end were £186,047.

The trustees have adopted a formal reserves policy to ensure the charity properly manages its resources and currently monitors the amount of reserves held to ensure that they are adequate to fulfil the charity's continuing obligations for 6 months as well as possible staff redundancy costs. Based on the 2022/23 expenditure this comes to around £105,000, not including potential redundancy costs.

The trustees recognise that free reserves held at year end were still in excess of our policy. Our policy will be reviewed again this year. However we are holding more funds in case we have major repairs, bigger projects, redundancies and to cover staffing costs.

Approved by the board of trustees on 21/12/2023

J A Hobson (Trustee)

Bright Sparks Pre School

Independent examiner's report to the trustees of Bright Sparks Pre School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023, which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Sargeant ACA

21/12/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bright Sparks Pre School
Receipts and payments account
for the year ended 31 March 2023

	Notes	2023 Total funds £	2022 Total funds £
Receipts			
Grants	(2)	145,684	132,198
Nursery fees		83,558	70,282
Bonds		800	1,595
School meals income		3,623	3,491
Children's uniform income		110	570
Party and trip contributions		355	245
Bank interest		183	15
Fundraising (Inc. photos and book club)		809	773
Other income		69	155
Total receipts		235,191	209,324
Payments			
Salaries, NI and pensions		145,555	127,708
Rent		19,694	18,253
School meals cost		3,967	3,835
Bond refunds		1,000	775
Events and activities		1,168	636
Materials and resources		1,419	1,721
Speech and language		1,070	510
Food		2,284	1,855
Children's uniform costs		310	839
Fixtures, fittings and extension work		4,340	978
Repairs, maintenance and cleaning		1,242	1,276
Equipment		1,272	2,439
Photocopying, stationery and postage		3,262	3,240
Telephone		956	973
Insurance		1,443	1,348
Memberships and subscriptions		1,619	1,136
Staff training, expenses and uniform		6,067	1,618
Advertising and publicity		1,402	93
Independent examination		684	684
Legal and professional fees		5,618	3,808
Fundraising costs (inc. photos and book club)		225	170
DBS checks		417	181
Other expenses		4,000	69
Bank charges		141	141
Total payments		209,155	174,286
Net receipts / (payments)		26,036	35,038
Fund balances brought forward		160,011	124,973
Fund balances carried forward	(3)	186,047	160,011

Bright Sparks Pre School
Statement of assets and liabilities
as at 31 March 2023

	2023	2022
	Total	Total
	£	£
Cash funds		
Cash at bank	186,035	159,999
Cash in hand	12	12
Total cash funds	<u>186,047</u>	<u>160,011</u>
 Debtors and prepayments	 2023	
	£	
Prepayments	<u>1,058</u>	
	<u>1,058</u>	
 Liabilities	 2023	
	£	
Bonds held	1,900	
Accruals	<u>792</u>	
	<u>2,692</u>	

The financial statements were approved by the board of trustees on 21/12/2023

J A Hobson (Trustee)

Bright Sparks Pre School

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Bright Sparks Pre School
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations

	2023	2022
	Total	Total
	funds	funds
	£	£
Leeds City Council - Nursery Education Grant	140,584	111,258
Leeds City Council - SEN grant	3,600	3,427
Leeds City Council - Discretionary grants	-	14,950
HMRC JRS grant	-	2,563
Arnold Clarke	1,000	-
Tesco	500	-
	<u>145,684</u>	<u>132,198</u>

3 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits

		2023	2022
		£	£
Tracey Allen	Gross pay	25,033	23,000
	Pensions	1,006	1,200
		<u>26,039</u>	<u>24,200</u>

Reason for remuneration

The trustee was employed in the role of Pre-School Manager.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

No other trustee received any remuneration or benefit during this or the previous year.

Accounts

Bright Sparks Pre School

Charity number 1126437

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Bright Sparks Pre School

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Bright Sparks Pre School

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Julie Hobson	Chair
Emma Rogers	Secretary
Tracey Allen	
Sarah Marquis-Linley	

Charity number 1126437 Registered in England and Wales

Registered and principal address

Great and Little Preston Junior School
Preston Lane
Great Preston
Leeds
LS26 8AR

Bankers

Barclays Bank PLC
93-95 Main Street
Garforth
Leeds
LS25 1AF

Independent examiner

Stephen Procter

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 21 July 2008.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The charity's objects are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children, offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved with the activities, ensuring that we offer opportunities for all children whatever their race, culture, religion, means or ability.

The charity's main activities

Bright Sparks is a non-profit making Pre-School for children from age 2 to school age. Opening Monday to Friday, with a morning, afternoon and full day sessions. During the full day session our staff provide lunch cover for the children. There is a maximum of 30 children in each session.

We offer a wide range of activities and opportunities for children to learn through play in a large indoor and outdoor environment which we let from Great Preston Primary School. We feel our setting is a welcoming and friendly place for children to attend at very affordable prices for families.

In addition we offer wrap-around care with breakfast and after school clubs for children aged 2 to 11 years providing working parents with provision from 7.30am to 6.00pm.

Our setting is a friendly place for children to attend and a valuable community service.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We have 45 children who currently attend, some of whom will move across into the Reception class at the school. Bright Sparks has a good relationship with the school and we get invited across to attend special assemblies led by the school Reverend. The school provides lunches for Bright Sparks children who stay over the lunch period.

This year we had a writer in called Bianca Vickers to read her book to the children, which they really enjoyed and they also had the chance to buy a signed copy of the book.

In December we held a Christmas party for all the children at the Sky Pies soft play centre, where each child received a present from Santa.

We have regular fundraising events within Pre-School by holding raffles at Christmas and Easter and selling Reindeer food and Easter treat bags. We also had individual photos taken to help raise money for new toys and equipment for the children.

We continue to offer places for special needs children and have staff in place to offer them one to one attention. All staff are qualified to Level 3 and the Manager Level 5. All staff regularly attend training courses to give them the knowledge and understanding to offer the level of service the community expects.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2022

Financial review

The net receipts for the year were £35,038, all relating to unrestricted funds.

Reserves policy

The charity's free reserves at the year end were £160,011.

The trustees have adopted a formal reserves policy to ensure the charity properly manages its resources and currently monitors the amount of reserves held to ensure that they are adequate to fulfil the charity's continuing obligations for 6 months as well as possible staff redundancy costs. Based on the 2021/22 expenditure this comes to around £87,000, not including potential redundancy costs.

The trustees recognise that free reserves held at year end were still in excess of the policy. The policy itself will be reviewed again later this year. However there are plans for further external work around the building and we are looking to possibly increase the number of staff. These will both have an impact on reserves currently held.

Approved by the board of trustees on 15/12/2022

J A Hobson (Trustee)

Bright Sparks Pre School

Independent examiner's report to the trustees of Bright Sparks Pre School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022, which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

16/12/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bright Sparks Pre School
Receipts and payments account
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Receipts					
Grants	(2)	129,635	2,563	132,198	135,664
Nursery fees		70,282	-	70,282	43,910
Bond		1,595	-	1,595	1,640
School meals income		3,491	-	3,491	1,022
Children's uniform income		570	-	570	528
Party and trip contributions		245	-	245	-
Bank interest		15	-	15	54
Fundraising (Inc. photos and book club)		773	-	773	706
Other income		155	-	155	103
Total receipts		206,761	2,563	209,324	183,627
Payments					
Staff costs		125,145	2,563	127,708	134,436
DBS checks		181	-	181	288
School meals		3,835	-	3,835	1,192
Bond refunds		775	-	775	820
Memberships and subscriptions		1,136	-	1,136	679
Photocopying, stationery and postage		3,240	-	3,240	2,605
Staff expenses		709	-	709	2,028
Events and activities		636	-	636	75
Fundraising costs (inc. photos and book club)		170	-	170	179
Cleaning		1,184	-	1,184	1,194
Food		1,855	-	1,855	1,286
Children's uniform costs		839	-	839	178
Fixtures and fittings and extension work		978	-	978	61,529
Repairs and maintenance		92	-	92	-
Equipment		2,439	-	2,439	1,630
Books		301	-	301	107
Toys		704	-	704	612
Materials and resources		716	-	716	914
Telephone		973	-	973	769
Insurance		1,348	-	1,348	1,313
Rent		18,253	-	18,253	17,620
Advertising and publicity		93	-	93	67
Independent examination		684	-	684	660
Training		628	-	628	605
Staff uniform		281	-	281	1,664
Legal and professional		3,808	-	3,808	3,910
Speech and language		510	-	510	-
Other expenses		210	-	210	356
Total payments		171,723	2,563	174,286	236,716
Net income / (expenditure)		35,038	-	35,038	(53,089)
Fund balances brought forward		124,973	-	124,973	178,062
Fund balances carried forward	(3)	160,011	-	160,011	124,973

Bright Sparks Pre School
Statement of assets and liabilities
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	159,999	-	159,999	124,961
Cash in hand	12	-	12	12
Total cash funds	<u>160,011</u>	<u>-</u>	<u>160,011</u>	<u>124,973</u>
Liabilities			£	
Independent examination			<u>684</u>	
			<u>684</u>	

The financial statements were approved by the board of trustees on 15/12/2022

J A Hobson (Trustee)

Bright Sparks Pre School

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Bright Sparks Pre School
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Leeds City Council - Nursery Education Grant	111,258	-	111,258	121,650
Leeds City Council - SEN grant	3,427	-	3,427	2,653
Leeds City Council - Discretionary grants	14,950	-	14,950	10,000
HMRC JRS grant	-	2,563	2,563	861
Tesco	-	-	-	500
	<u>129,635</u>	<u>2,563</u>	<u>132,198</u>	<u>135,664</u>

3 Restricted funds	Balance b/f £	Receipts £	Payments £	Transfers £	Balance c/f £
HMRC JRS grant	-	2,563	2,563	-	-
	<u>-</u>	<u>2,563</u>	<u>2,563</u>	<u>-</u>	<u>-</u>

Fund name

Purpose of restriction

HMRC JRS grant HMRC Job Retention Scheme grant for staff furlough costs.

4 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits

	2022 £	2021 £
Tracey Allen	24,200	23,813
	<u>24,200</u>	<u>23,813</u>

Reason for remuneration

The trustee was employed in the role of Pre-School Manager

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

No other trustee received any remuneration or benefit during this or the previous year.

Accounts

Bright Sparks Pre School

Charity number 1126437

Annual Report and Financial Statements for the year ended 31 March 2021



Bright Sparks Pre School

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Bright Sparks Pre School

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Julie Hobson	Chair	
Lucie Bratley	Treasurer	Resigned August 2020
Emma Rogers	Secretary	
Tracey Allen		
Sarah Marquis-Linley		

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1126437, on 24 October 2008.

Principal address

Great and Little Preston Junior School
Preston Lane
Great Preston
Leeds
LS26 8AR

Bankers

Barclays Bank PLC
93-95 Main Street
Garforth
Leeds
LS25 1AF

Independent examiner

Stephen Procter

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 21 July 2008.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Bright Sparks Pre School

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

The charity's objects are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children, offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved with the activities, ensuring that we offer opportunities for all children whatever their race, culture, religion, means or ability.

The charity's main activities

Bright Sparks is a non-profit making Pre-School for children from age 2 to school age. Opening Monday to Friday, with a morning, afternoon and full day sessions. During the full day session our staff provide lunch cover for the children. There is a maximum of 30 children in each session.

We offer a wide range of activities and opportunities for children to learn through play in a large indoor and outdoor environment which we let from Great Preston School. We feel our setting is a welcoming and friendly place for children to attend at very affordable prices for families.

In addition we offer wrap-around care with breakfast and after school clubs for children aged 2 to 11 years providing working parents with provision from 7.30am to 6.00pm.

Our setting is a friendly place for children to attend and a valuable community service.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

During this year due to Covid lockdown the main activity was keeping the Pre-School open and operating as normally as was possible under the circumstances. Our priority was keeping children and staff safe during this time. Many of our usual events and activities were unable to take place.

In the course of the year the various building and grounds improvements that had been planned for the previous year were completed.

Financial review

The net payments for the year were £53,089, all relating to unrestricted funds.

Reserves policy

The charity's free reserves at the year end were £124,973.

The trustees have adopted a formal reserves policy to ensure the charity properly manages its resources and currently monitor the amount of reserves held to ensure that they are adequate to fulfil the charity's continuing obligations for 6 months as well as possible staff redundancy costs. Based on the 2020/21 expenditure (and omitting one-off expenditure for building work), this comes to around £87,500, not including potential redundancy costs,

It is recognised that free reserves held at year end were still in excess of the policy. However with the reduction in fees received during Covid lockdowns some reserves may be used to cover any shortfall as staff have still been paid during this period.

Signed on behalf of the board of trustees on

Signed: (Trustee)

Name:

Bright Sparks Pre School

Independent examiner's report to the trustees of Bright Sparks Pre School

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Stephen Procter

Date:

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bright Sparks Pre School
Receipts and payments account
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Receipts					
Grants	(2)	134,803	861	135,664	128,162
Nursery fees		43,910	-	43,910	77,008
Bond		1,640	-	1,640	1,430
School meals income		1,022	-	1,022	2,804
Children's uniform income		528	-	528	17
Party and trip contributions		-	-	-	98
Bank interest		54	-	54	122
Fundraising (Inc. photos and book club)		706	-	706	1,182
Other income		103	-	103	134
Total receipts		182,766	861	183,627	210,957
Payments					
Salaries, NIC's and pensions	(3)	133,575	861	134,436	132,532
DBS checks		288	-	288	159
School meals		1,192	-	1,192	3,265
Bond refunds		820	-	820	530
Memberships and subscriptions		679	-	679	729
Photocopying, stationery and postage		2,605	-	2,605	3,873
Staff expenses		2,028	-	2,028	409
Events and activities		75	-	75	574
Fundraising costs (inc. photos and book club)		179	-	179	226
Cleaning		1,194	-	1,194	887
Food		1,286	-	1,286	2,720
Children's uniform costs		178	-	178	255
Fixtures and fittings and extension work		61,529	-	61,529	21,012
Repairs and maintenance		-	-	-	4,048
Equipment		1,630	-	1,630	448
Books		107	-	107	339
Toys		612	-	612	482
Materials and resources		914	-	914	878
Telephone		769	-	769	1,088
Insurance		1,313	-	1,313	2,204
Rent		17,620	-	17,620	14,284
Advertising and publicity		67	-	67	65
Independent examination		660	-	660	612
Training		605	-	605	1,000
Staff uniform		1,664	-	1,664	172
Legal and professional		3,910	-	3,910	3,815
Other expenses		356	-	356	270
Total payments		235,855	861	236,716	196,876
Net receipts / (payments)		(53,089)	-	(53,089)	14,081
Fund balances brought forward		178,062		178,062	163,981
Fund balances carried forward	(4)	124,973	-	124,973	178,062

Bright Sparks Pre School
Statement of assets and liabilities
as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Barclays current account	74,731	-	74,731	127,866
Barclays savings account	50,230	-	50,230	50,184
Cash in hand	12	-	12	12
Total cash funds	<u>124,973</u>	<u>-</u>	<u>124,973</u>	<u>178,062</u>

Assets retained for the charity's own use

A number of items of equipment and other resources are retained by the Pre-School for use. A full list of these is kept by the charity.

Liabilities	£
Independent examination	684
	<u>684</u>

Approval of the accounts

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Bright Sparks Pre School

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Bright Sparks Pre School
Notes to the accounts continued
for the year ended 31 March 2021

2 Grants	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Leeds City Council - Nursery Education Grant	114,997	-	114,997	116,607
Leeds City Council - SEN grant	2,653	-	2,653	5,939
Leeds City Council - 2 year grant	6,653	-	6,653	5,616
Leeds City Council - COVID	10,000	-	10,000	-
HMRC JRS grant	-	861	861	-
Tesco	500	-	500	-
	<u>134,803</u>	<u>861</u>	<u>135,664</u>	<u>128,162</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	127,184	124,605
Social security costs	6,612	6,534
Employment allowance	(4,000)	(3,000)
Pensions	<u>4,640</u>	<u>4,393</u>
	<u>134,436</u>	<u>132,532</u>

The average number employees during the year was 10, being an average of 8.4 full time equivalent (2020: 9.6, 8.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	4,640	4,393
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
HMRC JRS grant	-	861	861	-
	<u>-</u>	<u>861</u>	<u>861</u>	<u>-</u>

Fund name	Purpose of restriction
HMRC JRS grant	HMRC Job Retention Scheme grant for staff furlough.

5 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

		2021 £	2020 £
Name of trustee	Legal authority		
Tracey Allen (Pre-school Manager)	Governing document	<u>23,813</u>	<u>23,736</u>
		<u>23,813</u>	<u>23,736</u>

No trustee received any other remuneration or benefit during this or the previous year.