

EMLEY PLAYSCHOOL

England & Wales · Charity number 1145082

Details

Status Registered

Legal form Other

Registered 2011-12-15

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

Contact

Address Emley Methodist Church
Church Street
Emley
Huddersfield
West Yorkshire
HD8 9RP

Phone 07767832626

Email emleyplayschool@yahoo.co.uk

Website www.emleyplayschool.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL 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 THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: The aims of the Playschool are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children community groups

Classification

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

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£107,328	£82,350	-	-
2024-08-31	£94,407	£78,397	-	-
2023-08-31	£71,739	£63,352	-	-
2022-08-31	£71,558	£65,002	-	-
2021-08-31	£62,757	£59,556	-	-
2020-08-31	£57,666	£52,203	-	-

Trustees

Name	Role	Appointed
Henry Thornton		2023-10-18
Jenine Bacon		2015-10-19
Kloe Danielle Parker		2022-10-19
Sarah Wilkes		2023-10-18

EMLEY PLAYSCHOOL

England & Wales - Charity number 1145082

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
EMLEY PLAYSCHOOL**

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

EMLEY PLAYSCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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EMLEY PLAYSCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

We are set up to advance the education of pre-school children in or local village and the surrounding areas.

ACHIEVEMENTS AND PERFORMANCE

Internal and external factors

Staff member have continued with their professional development through the range of courses and qualifications, and the committee are pleased to support this where possible.

We have received ongoing support from the Methodist Church

FINANCIAL REVIEW

Reserves policy

The net profit for the year was £24,978 (2024 £16,010) on unrestricted funds.

The charities free reserves, excluding fixed assets, restricted and designated funds at the year-end were £83,479.

The trustees have adopted a reserves policy for Designated and Restricted funds, it was agreed at the committee meeting in May 2012 that Emley Playschool would maintain a reserve of three months operating expenditure due to the rural location of the setting and the unpredictable nature of birth rates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The overall management and control of the playschool will rest with the individual members of the playschools management committee. As well as being responsible for the management of the playschool the committee members are also charity trustees of the playschool.

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children community groups.

Subject to the provisions of the Charities Acts, every member of the committee shall be indemnified out of the assets of the Pre-school against any liability incurred by him/her in defending any proceedings, whether civil or criminal, in which judgement is given in his/her favour in which he/she is acquitted or in connection with any application in which relief is granted to him/her by the court from liability or negligence, default, breach of duty or breach of trust in relation to the affairs of the pre-school.

Recruitment and appointment of new trustees

The trustees of the charity are appointed by the members at the AGM. At every general meeting one third of the trustees shall retire from office and may offer themselves for re-election by the members.

Wider network

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

(a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability:

(b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas:

(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The

Charities main activities

a) To provide high quality care and education for children below statutory school age, in a safe, secure and stimulating environment.

b) To work in partnership with parents to help children learn and develop.

c) To add to the life and well-being of the local community.

d) To offer children and their parents a service that promotes equality and values diversity.

EMLEY PLAYSCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

Principal address

Trustees

H Thornton

I Emmerson

S Wilkes

J Bacon

K Parker

Independent Examiner

Mr M J Stead

Harrison & Co

Chartered Accountants

531 Denby Dale Road West

Calder Grove

Wakefield

West Yorkshire

WF4 3ND

Approved by order of the board of trustees on 25 February 2026 and signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'I. Emmerson', written over a horizontal line.

I Emmerson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMLEY PLAYSCHOOL**

Independent examiner's report to the trustees of Emley Playschool

I report to the charity trustees on my examination of the accounts of Emley Playschool (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
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.



Mr M J Stead
The Association of Accounting Technicians

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

25 February 2026

EMLEY PLAYSCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	106,311	-	106,311	93,283
Investment income	3	1,017	-	1,017	1,124
Total		<u>107,328</u>	<u>-</u>	<u>107,328</u>	<u>94,407</u>
EXPENDITURE ON					
Raising funds	4	79,529	-	79,529	76,456
Other		2,821	-	2,821	1,941
Total		<u>82,350</u>	<u>-</u>	<u>82,350</u>	<u>78,397</u>
NET INCOME		24,978	-	24,978	16,010
Transfers between funds	11	(989)	989	-	-
Net movement in funds		<u>23,989</u>	<u>989</u>	<u>24,978</u>	<u>16,010</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		58,085	23,287	81,372	65,362
TOTAL FUNDS CARRIED FORWARD		<u><u>82,074</u></u>	<u><u>24,276</u></u>	<u><u>106,350</u></u>	<u><u>81,372</u></u>

The notes form part of these financial statements

EMLEY PLAYSCHOOL

**BALANCE SHEET
31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	382	-	382	382
CURRENT ASSETS					
Debtors	9	189	-	189	-
Cash at bank and in hand		82,042	24,969	107,011	82,154
		<u>82,231</u>	<u>24,969</u>	<u>107,200</u>	<u>82,154</u>
CREDITORS					
Amounts falling due within one year	10	(539)	(693)	(1,232)	(1,164)
		<u>81,692</u>	<u>24,276</u>	<u>105,968</u>	<u>80,990</u>
NET CURRENT ASSETS					
		<u>82,074</u>	<u>24,276</u>	<u>106,350</u>	<u>81,372</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>82,074</u>	<u>24,276</u>	<u>106,350</u>	<u>81,372</u>
NET ASSETS					
		<u>82,074</u>	<u>24,276</u>	<u>106,350</u>	<u>81,372</u>
FUNDS					
Unrestricted funds	11			82,074	58,085
Restricted funds				24,276	23,287
				<u>106,350</u>	<u>81,372</u>
TOTAL FUNDS					
				<u>106,350</u>	<u>81,372</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 February 2026 and were signed on its behalf by:

Trustee

J. Happlester

Trustee

1. [Signature]

EMLEY PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

2. OTHER TRADING ACTIVITIES

OTHER KIRKLEES FUNDING

	31.08.2025	31.08.2024
EYPP Income	2,443.20	869.40
SENDIF Funding	6,289.20	3,758.40
SENDIF + Funding		1,879.20
Disability Allowance Funding (DAF)	201.60	1,781.00
EHCP	1,252.80	
Deprivation Funding	38.85	
	<u>£10,234.65</u>	<u>£8,288.00</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,017</u>	<u>1,124</u>

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	68,827	66,591
Rent	7,504	7,072
Insurance and subscriptions	1,094	815
Postage and stationery	187	248
Sweatshirts purchased	311	468
Support costs	128	55
	<u>78,051</u>	<u>75,249</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Staff	6	6
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	93,283	-	93,283
Investment income	1,124	-	1,124
Total	<u>94,407</u>	<u>-</u>	<u>94,407</u>
EXPENDITURE ON			
Raising funds	76,456	-	76,456
Other	1,941	-	1,941
Total	<u>78,397</u>	<u>-</u>	<u>78,397</u>
NET INCOME	16,010	-	16,010
Transfers between funds	(4,109)	4,109	-
Net movement in funds	11,901	4,109	16,010
RECONCILIATION OF FUNDS			
Total funds brought forward	46,184	19,178	65,362
TOTAL FUNDS CARRIED FORWARD	<u>58,085</u>	<u>23,287</u>	<u>81,372</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 September 2024 and 31 August 2025	1,520	380	1,420	3,320
DEPRECIATION				
At 1 September 2024 and 31 August 2025	1,519	-	1,419	2,938
NET BOOK VALUE				
At 31 August 2025	<u>1</u>	<u>380</u>	<u>1</u>	<u>382</u>
At 31 August 2024	<u>1</u>	<u>380</u>	<u>1</u>	<u>382</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	189	-
	<u>189</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	693	693
Taxation and social security	539	471
	<u>1,232</u>	<u>1,164</u>

11. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	Transfers between funds	At 31.8.25
	£	£	£	£
Unrestricted funds				
General fund	58,085	24,978	(989)	82,074
Restricted funds				
Designated Funds	3,688	-	-	3,688
Restricted Funds	19,599	-	989	20,588
	<u>23,287</u>	<u>-</u>	<u>989</u>	<u>24,276</u>
TOTAL FUNDS	<u>81,372</u>	<u>24,978</u>	<u>-</u>	<u>106,350</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	107,328	(82,350)	24,978
	<u>107,328</u>	<u>(82,350)</u>	<u>24,978</u>
TOTAL FUNDS	<u>107,328</u>	<u>(82,350)</u>	<u>24,978</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	46,184	16,010	(4,109)	58,085
Restricted funds				
Designated Funds	3,688	-	-	3,688
Restricted Funds	15,490	-	4,109	19,599
	<u>19,178</u>	<u>-</u>	<u>4,109</u>	<u>23,287</u>
TOTAL FUNDS	<u><u>65,362</u></u>	<u><u>16,010</u></u>	<u><u>-</u></u>	<u><u>81,372</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,407	(78,397)	16,010
TOTAL FUNDS	<u><u>94,407</u></u>	<u><u>(78,397)</u></u>	<u><u>16,010</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	46,184	40,988	(5,098)	82,074
Restricted funds				
Designated Funds	3,688	-	-	3,688
Restricted Funds	15,490	-	5,098	20,588
	<u>19,178</u>	<u>-</u>	<u>5,098</u>	<u>24,276</u>
TOTAL FUNDS	<u><u>65,362</u></u>	<u><u>40,988</u></u>	<u><u>-</u></u>	<u><u>106,350</u></u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	201,735	(160,747)	40,988
TOTAL FUNDS	201,735	(160,747)	40,988

12. OTHER FINANCIAL COMMITMENTS

Designated funds

Included in unrestricted funds is a balance at the year-end of £3,688 (2024 £3,688) that has been designated by the trustees for the purchase of requested resources and contingency payments.

	2025	2024
Outdoor equipment replacement	1,000	1,000
Training, laptop upgrade and other resources	2,000	2,000
Emergency Session funding	688	688
	3,688	3,688

Restricted funds

Reserves to be held (three months of operational expenditure) including redundancy payments based on the 31 August 2025 expenditure amounting to £20,588 (2024 £19,599).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

EMLEY PLAYSCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Fees received - Invoiced	8,083	19,803
Lunch club fees	565	995
Fundraising receipts	911	986
Sale of fleeces and sweatshirt	279	205
Nursery education funding	85,008	62,709
Snack food income	525	297
Other Kirklees Funding	10,235	8,288
Talk talk funding	705	-
	106,311	93,283
Investment income		
Deposit account interest	1,017	1,124
	107,328	94,407
Total incoming resources		
 EXPENDITURE		
Raising donations and legacies		
Wages	67,929	65,521
Pensions	898	1,070
Rent	7,504	7,072
Insurance and subscriptions	1,094	815
Postage and stationery	187	248
Sweatshirts purchased	311	468
	77,923	75,194
Other trading activities		
Equipment purchased	1,273	1,011
Food and snacks	226	217
Milk costs	(21)	(71)
	1,478	1,157
Other		
Repairs and renewals	147	90
Sundry expenses	863	295
Website costs	158	261
Professional fees	516	286
Training costs	388	381
Sage and payroll manager costs	387	453
Loyalty rewards	169	175
Mileage claims	36	-
	2,664	1,941

This page does not form part of the statutory financial statements

EMLEY PLAYSCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 £	2024 £
Support costs		
Management		
Telephone	120	105
EYPP Costs	8	-
	<u>128</u>	<u>105</u>
Governance costs		
Sendif wages	157	-
	<u>157</u>	<u>-</u>
Total resources expended	<u>82,350</u>	<u>78,397</u>
Net income	<u>24,978</u>	<u>16,010</u>

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EMLEY PLAYSCHOOL

England & Wales - Charity number 1145082

Accounts

**REPORT OF THE TRUSTEES AND
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FOR THE YEAR ENDED 31 AUGUST 2024
FOR
EMLEY PLAYSCHOOL**

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EMLEY PLAYSCHOOL

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EMLEY PLAYSCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

We are set up to advance the education of pre-school children in or local village and the surrounding areas.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Staff member have continued with their professional development through the range of courses and qualifications, and the committee are pleased to support this where possible.

We have received ongoing support from the Methodist Church

FINANCIAL REVIEW

Reserves policy

The net profit for the year was £16,010 (2023 £8,387) on unrestricted funds.

The charities free reserves, excluding fixed assets, restricted and designated funds at the year-end were £58,742.

The trustees have adopted a reserves policy for Designated and Restricted funds, it was agreed at the committee meeting in May 2012 that Emley Playschool would maintain a reserve of three months operating expenditure due to the rural location of the setting and the unpredictable nature of birth rates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The overall management and control of the playschool will rest with the individual members of the playschools management committee. As well as being responsible for the management of the playschool the committee members are also charity trustees of the playschool.

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children community groups.

Subject to the provisions of the Charities Acts, every member of the committee shall be indemnified out of the assets of the Pre-school against any liability incurred by him/her in defending any proceedings, whether civil or criminal, in which judgement is given in his/her favour in which he/she is acquitted or in connection with any application in which relief is granted to him/her by the court from liability or negligence, default, breach of duty or breach of trust in relation to the affairs of the pre-school.

Recruitment and appointment of new trustees

The trustees of the charity are appointed by the members at the AGM. At every general meeting one third of the trustees shall retire from office and may offer themselves for re-election by the members.

Wider network

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The

Charities main activities

- a) To provide high quality care and education for children below statutory school age, in a safe, secure and stimulating environment.
- b) To work in partnership with parents to help children learn and develop.
- c) To add to the life and well-being of the local community.
- d) To offer children and their parents a service that promotes equality and values diversity.

EMLEY PLAYSCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1145082

Principal address
Emley Methodist Church Hall
Emley
Huddersfield
West Yorkshire
HD8 9RP

Trustees

J Bacon
K Morris (resigned 1.1.24)
I Emmerson
L Nicholls (resigned 18.10.23)
K Parker
S Blackburn (resigned 18.10.23)
S Wilkes (appointed 18.10.23)
H Thornton (appointed 18.10.23)

Independent Examiner

Mr M J Stead
Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

Bankers

Barclays Bank Plc
17 The Market Place
Huddersfield
West Yorkshire
HD1 2AB

Approved by order of the board of trustees on 16 October 2024 and signed on its behalf by:

I Emmerson - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMLEY PLAYSCHOOL**

Independent examiner's report to the trustees of Emley Playschool

I report to the charity trustees on my examination of the accounts of Emley Playschool (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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

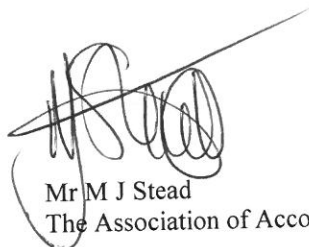
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Trust as required by Section 130 of the Act; or
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.



Mr M J Stead
The Association of Accounting Technicians

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

16 October 2024

EMLEY PLAYSCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	93,283	-	93,283	71,566
Investment income	3	1,124	-	1,124	173
Total		<u>94,407</u>	<u>-</u>	<u>94,407</u>	<u>71,739</u>
EXPENDITURE ON					
Raising funds	4	76,456	-	76,456	61,148
Other		1,941	-	1,941	2,204
Total		<u>78,397</u>	<u>-</u>	<u>78,397</u>	<u>63,352</u>
NET INCOME		16,010	-	16,010	8,387
Transfers between funds	11	(3,416)	3,416	-	-
Net movement in funds		12,594	3,416	16,010	8,387
RECONCILIATION OF FUNDS					
Total funds brought forward		46,530	18,832	65,362	56,975
TOTAL FUNDS CARRIED FORWARD		<u><u>59,124</u></u>	<u><u>22,248</u></u>	<u><u>81,372</u></u>	<u><u>65,362</u></u>

The notes form part of these financial statements

EMLEY PLAYSCHOOL

**BALANCE SHEET
31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	382	-	382	382
CURRENT ASSETS					
Debtors	9	-	-	-	4,892
Cash at bank and in hand		59,214	22,941	82,155	60,367
		<u>59,214</u>	<u>22,941</u>	<u>82,155</u>	<u>65,259</u>
CREDITORS					
Amounts falling due within one year	10	(472)	(693)	(1,165)	(279)
		<u>58,742</u>	<u>22,248</u>	<u>80,990</u>	<u>64,980</u>
NET CURRENT ASSETS					
		59,124	22,248	81,372	65,362
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>59,124</u>	<u>22,248</u>	<u>81,372</u>	<u>65,362</u>
NET ASSETS					
		<u>59,124</u>	<u>22,248</u>	<u>81,372</u>	<u>65,362</u>
FUNDS	11				
Unrestricted funds				59,124	46,530
Restricted funds				22,248	18,832
TOTAL FUNDS				<u>81,372</u>	<u>65,362</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2024 and were signed on its behalf by:

Trustee *K. Parrott*

Trustee *S. Wilkes*

EMLEY PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. OTHER TRADING ACTIVITIES

OTHER KIRKLEES FUNDING

31.08.2024

EYPP Income	869.40
SENDIF Funding	3,758.40
SENDIF + Funding	1,879.20
Disability Allowance Funding (DAF)	1,781.00

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,124	173
	<u>1,124</u>	<u>173</u>

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	66,591	51,902
Rent	7,072	6,643
Insurance and subscriptions	815	772
Postage and stationery	248	368
Sweatshirts purchased	468	553
Support costs	55	70
	<u>75,249</u>	<u>60,308</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Staff	6	5
	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £	
INCOME AND ENDOWMENTS FROM				
Other trading activities	71,566	-	71,566	
Investment income	173	-	173	
Total	<u>71,739</u>	<u>-</u>	<u>71,739</u>	
EXPENDITURE ON				
Raising funds	61,148	-	61,148	
Other	2,204	-	2,204	
Total	<u>63,352</u>	<u>-</u>	<u>63,352</u>	
NET INCOME	8,387	-	8,387	
Transfers between funds	(4,548)	4,548	-	
Net movement in funds	3,839	4,548	8,387	
RECONCILIATION OF FUNDS				
Total funds brought forward	42,691	14,284	56,975	
TOTAL FUNDS CARRIED FORWARD	<u><u>46,530</u></u>	<u><u>18,832</u></u>	<u><u>65,362</u></u>	
8. TANGIBLE FIXED ASSETS	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 September 2023 and 31 August 2024	<u>1,520</u>	<u>380</u>	<u>1,420</u>	<u>3,320</u>
DEPRECIATION				
At 1 September 2023 and 31 August 2024	<u>1,519</u>	<u>-</u>	<u>1,419</u>	<u>2,938</u>
NET BOOK VALUE				
At 31 August 2024	<u><u>1</u></u>	<u><u>380</u></u>	<u><u>1</u></u>	<u><u>382</u></u>
At 31 August 2023	<u><u>1</u></u>	<u><u>380</u></u>	<u><u>1</u></u>	<u><u>382</u></u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
		£	£
	Trade debtors	-	4,892
		<u> </u>	<u> </u>

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
		£	£
	Trade creditors	694	348
	Taxation and social security	471	(69)
		<u> </u>	<u> </u>
		<u>1,165</u>	<u>279</u>

11.	MOVEMENT IN FUNDS			
	At 1.9.23	Net	Transfers	At
	£	movement	between	31.8.24
		in funds	funds	£
		£	£	
	Unrestricted funds			
	General fund	46,530	16,010	(3,416)
	Restricted funds			
	Designated Funds	3,342	-	346
	Restricted Funds	15,490	-	3,070
		<u> </u>	<u> </u>	<u> </u>
		18,832	-	3,416
	TOTAL FUNDS	<u>65,362</u>	<u>16,010</u>	<u>-</u>
				<u>81,372</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	94,407	(78,397)	16,010
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>94,407</u>	<u>(78,397)</u>	<u>16,010</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	42,691	8,387	(4,548)	46,530
Restricted funds				
Designated Funds	3,342	-	-	3,342
Restricted Funds	10,942	-	4,548	15,490
	<u>14,284</u>	<u>-</u>	<u>4,548</u>	<u>18,832</u>
TOTAL FUNDS	<u>56,975</u>	<u>8,387</u>	<u>-</u>	<u>65,362</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,739	(63,352)	8,387
TOTAL FUNDS	<u>71,739</u>	<u>(63,352)</u>	<u>8,387</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	42,691	24,397	(7,964)	59,124
Restricted funds				
Designated Funds	3,342	-	346	3,688
Restricted Funds	10,942	-	7,618	18,560
	<u>14,284</u>	<u>-</u>	<u>7,964</u>	<u>22,248</u>
TOTAL FUNDS	<u>56,975</u>	<u>24,397</u>	<u>-</u>	<u>81,372</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,146	(141,749)	24,397
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>166,146</u>	<u>(141,749)</u>	<u>24,397</u>

12. OTHER FINANCIAL COMMITMENTS

Designated funds

Included in unrestricted funds is a balance at the year-end of £3,687(2023 £3,342) that has been designated by the trustees for the purchase of requested resources and contingency payments.

	2024	2023
Outdoor equipment replacement	1,000	1,000
Training, laptop upgrade and other resources	2,000	2,000
Emergency Session funding	687	342
	<u>3,687</u>	<u>3,342</u>
	<u> </u>	<u> </u>

Restricted funds

Reserves to be held (three months of operational expenditure) including redundancy payments based on the 31 August 2024 expenditure amounting to £19,599 (2023 £15,838).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

EMLEY PLAYSCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Fees received - Invoiced	19,803	23,890
Lunch club fees	995	305
Fundraising receipts	986	1,897
Sale of fleeces and sweatshirt	205	158
Nursery education funding	62,709	45,113
Snack food income	297	203
Other Kirklees Funding	8,288	-
	<u>93,283</u>	<u>71,566</u>
Investment income		
Deposit account interest	1,124	173
	<u>94,407</u>	<u>71,739</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	65,521	51,604
Pensions	1,070	298
Rent	7,072	6,643
Insurance and subscriptions	815	772
Postage and stationery	248	368
Sweatshirts purchased	468	553
	<u>75,194</u>	<u>60,238</u>
Other trading activities		
Equipment purchased	1,011	628
Food and snacks	217	204
Milk costs	(71)	8
	<u>1,157</u>	<u>840</u>
Other		
Repairs and renewals	90	81
Sundry expenses	295	246
Website costs	261	805
Professional fees	286	228
Training costs	381	223
Sage and payroll manager costs	453	419
Loyalty rewards	175	202
	<u>1,941</u>	<u>2,204</u>
Support costs		
Management		
Telephone	105	70

This page does not form part of the statutory financial statements

EMLEY PLAYSCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
Total resources expended	<u>78,397</u>	<u>63,352</u>
Net income	<u><u>16,010</u></u>	<u><u>8,387</u></u>

This page does not form part of the statutory financial statements

EMLEY PLAYSCHOOL
YEAR ENDED 31 AUGUST 2024

FUNDRAISING RECEIPTS

	31.08.2024	31.08.2023	31.08.2022	31.08.2021	31.08.2020	31.08.2019
FUNDRAISING DONATIONS		300.00				322.35
HUDDERSFIELD TOWN SHIRT BAGS2SCHOOL	209.00	107.50	34.00	88.50	120.00	144.40
MAST CLIMB AUCTION	69.00					75.00
SUMMER DISCO AD REFERESHMENTS	64.00					
SPONSORED WALK	379.50	158.40	182.60	160.00		96.50
XMAS FAIR	55.00				35.00	85.00
EASTER						
EAY FUNDRAISING -19.07.18			200.00			
GRANTS		353.00	305.84			
MILLENIUM MILE 10.02.2023		200.00				1,023.25
OLIVE	75.24					
XMAS CARDS	50.00	140.00	140.00		70.00	155.00
NATIVITY PLAY					69.00	127.97
RAFFLES - XMAS AND EASTER	84.00	308.00	132.00		274.50	210.00
PHOTOGRAPHS COMMISSION		107.73	68.15			
MATCHED FUNDING		180.20	87.00			
FUNDRAISING COSTS					120.00	
50TH COFFEE MORNING		41.71	30.66	5.00	22.68	
AMAZON SMILE AND EAZY FUNDRAISING						
EYPP EXPENSES						
PER ACCOUNTS	985.74	1,896.54	1,180.25	253.50	711.18	1,516.22

INSURANCE AND SUBSCRIPTIONS

INSURANCE	764.89	721.70	671.05	602.98	529.77	529.77
OFSTED	50.00	50.00	50.00	50.00	50.00	50.00
EARLY YEARS ALLIANCE					108.00	106.00
MAGAZINES					54.40	54.40
ICO						35.00
EY COURSES						10.00
TOTAL	814.89	771.70	721.05	652.98	742.17	785.17

TRAINING COSTS

FIRST AID	187.00	204.00	102.00		340.00	
OTHERS		19.40	12.00		71.40	14.40
DBS			60.00			
EC TRAINING			1,950.00			
FOOD HYGIENE			28.80			
ELIM REFUNDS - JM AND AT			155.00			
BOOKS STAFF	21.13					
TRAINING COSTS - H & CO RE ABORTIVE ADMINISTRATOR	172.80					
TOTAL	380.93	223.40	2,307.80		411.40	14.40

SAGE AND PAYROLL MANAGER

SAGE	319.22	290.40	242.40	183.27	201.60	201.60
PAYROLL MANAGER	98.40	93.60	90.00	88.80	86.40	81.60
ICO	35.00	35.00	35.00	35.00	35.00	
WEBSITE			12.78			
TOTAL	452.62	419.00	380.18	307.07	323.00	283.20

LOYALTY REWARDS

RJ STEAD					210.00	
N CASSON					265.50	
OTHERS	174.58	202.16	162.25	230.86	148.94	
JW/JM			500.00			
TOTAL	174.58	202.16	662.25	230.86	624.44	0.00

REPAIRS AND RENEWALS

CLEANING COSTS	90.47	80.72				
TOTAL	90.47	80.72				

SUNDRY EXPENSES

XMAS DO	236.60	246.00	291.83			
EYPP COSTS	25.27					
TRAVELLING	33.22					
TOTAL	295.09	246.00	291.83	-	-	-

WEBSITE COSTS

MICROSOFT	68.74					
DOMAIN RENEWAL	43.18					
ANTIVIRUS	149.00					
WEBSITE UPGRADE		805.39				
TOTAL	260.92	805.39	-	-	-	-

LEGAL

EARLY YEARS ALLIANCE		228.02		109.25		
DBS CHECKS	58.00					
HARRISON AND CO - PAYROLL PROCESSING	228.00					
TOTAL	286.00	228.02	-	109.25	-	-

EMLEY PLAYSCHOOL

England & Wales - Charity number 1145082

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
EMLEY PLAYSCHOOL**

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

EMLEY PLAYSCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

	Page
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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

EMLEY PLAYSCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

We are set up to advance the education of pre-school children in or local village and the surrounding areas.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Staff member have continued with their professional development through the range of courses and qualifications, and the committee are pleased to support this where possible.

We have received ongoing support from the Methodist Church

FINANCIAL REVIEW

Reserves policy

The net profit for the year was £8,387 (2022 £6,556) on unrestricted funds.

The charities free reserves, excluding fixed assets, restricted and designated funds at the year-end were £46,148.

The trustees have adopted a reserves policy for Designated and Restricted funds, it was agreed at the committee meeting in May 2012 that Emley Playschool would maintain a reserve of three months operating expenditure due to the rural location of the setting and the unpredictable nature of birth rates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The overall management and control of the playschool will rest with the individual members of the playschools management committee. As well as being responsible for the management of the playschool the committee members are also charity trustees of the playschool.

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children community groups.

Subject to the provisions of the Charities Acts, every member of the committee shall be indemnified out of the assets of the Pre-school against any liability incurred by him/her in defending any proceedings, whether civil or criminal, in which judgement is given in his/her favour in which he/she is acquitted or in connection with any application in which relief is granted to him/her by the court from liability or negligence, default, breach of duty or breach of trust in relation to the affairs of the pre-school.

Recruitment and appointment of new trustees

The trustees of the charity are appointed by the members at the AGM. At every general meeting one third of the trustees shall retire from office and may offer themselves for re-election by the members.

Wider network

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

(a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the encouragement of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability:

(b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas:

(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The

Charities main activities

a) To provide high quality care and education for children below statutory school age, in a safe, secure and stimulating environment.

b) To work in partnership with parents to help children learn and develop.

c) To add to the life and well-being of the local community.

d) To offer children and their parents a service that promotes equality and values diversity.

EMLEY PLAYSCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145082

Principal address

Emley Methodist Church Hall
Emley
Huddersfield
West Yorkshire
HD8 9RP

Trustees

J Bacon
H Sturdy (resigned 18.10.22)
K Morris
L Burton (resigned 18.10.22)
N Furness (resigned 18.10.22)
I Emmerson
L Nicholls
K Parker (appointed 18.10.22)
S Blackburn (appointed 18.10.22)

Independent Examiner

Mr M J Stead
Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

Bankers

Barclays Bank Plc
17 The Market Place
Huddersfield
West Yorkshire
HD1 2AB

Approved by order of the board of trustees on 18 October 2023 and signed on its behalf by:



I Emmerson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMLEY PLAYSCHOOL**

Independent examiner's report to the trustees of Emley Playschool

I report to the charity trustees on my examination of the accounts of Emley Playschool (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
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.



Mr M J Stead
The Association of Accounting Technicians

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

19 October 2023

EMLEY PLAYSCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	71,566	-	71,566	71,554
Investment income	3	173	-	173	4
Total		<u>71,739</u>	<u>-</u>	<u>71,739</u>	<u>71,558</u>
EXPENDITURE ON					
Raising funds	4	61,148	-	61,148	61,242
Other		2,204	-	2,204	3,760
Total		<u>63,352</u>	<u>-</u>	<u>63,352</u>	<u>65,002</u>
NET INCOME					
Transfers between funds	11	8,387 (4,548)	- 4,548	8,387 -	6,556 -
Net movement in funds		<u>3,839</u>	<u>4,548</u>	<u>8,387</u>	<u>6,556</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		42,691	14,284	56,975	50,419
TOTAL FUNDS CARRIED FORWARD		<u><u>46,530</u></u>	<u><u>18,832</u></u>	<u><u>65,362</u></u>	<u><u>56,975</u></u>

The notes form part of these financial statements

EMLEY PLAYSCHOOL

BALANCE SHEET
31 AUGUST 2023

2022 Total funds	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	382	-	382	382
CURRENT ASSETS					
Debtors	9	4,892	-	4,892	-
Current bank and in hand		41,187	19,180	60,367	57,273
		46,079	19,180	65,259	57,273
CREDITORS					
Amounts falling due within one year	10	69	(348)	(279)	(680)
NET CURRENT ASSETS		46,148	18,832	64,980	56,593
TOTAL ASSETS LESS CURRENT LIABILITIES		46,530	18,832	65,362	56,975
NET ASSETS		46,530	18,832	65,362	56,975
FUNDS					
	11				
Unrestricted funds				46,530	42,691
Restricted funds				18,832	14,284
TOTAL FUNDS				65,362	56,975

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2023 and were signed on its behalf by:



I Emmerson - Trustee

W Parker
W Parker - Trustee



EMLEY PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fees received - Invoiced	23,890	8,068
Lunch club fees	305	1,279
Fundraising receipts	1,897	1,180
Sale of fleeces and sweatshirt	158	101
Nursery education funding	45,113	60,704
Snack food income	203	222
	<u>71,566</u>	<u>71,554</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>173</u>	<u>4</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	51,902	51,668
Rent	6,643	6,578
Insurance and subscriptions	772	721
Postage and stationery	368	472
Sweatshirts purchased	553	347
Support costs	70	70
	<u>60,308</u>	<u>59,856</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Staff	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	71,554	-	71,554
Investment income	4	-	4
Total	<u>71,558</u>	<u>-</u>	<u>71,558</u>
EXPENDITURE ON			
Raising funds	61,242	-	61,242
Other	3,760	-	3,760
Total	<u>65,002</u>	<u>-</u>	<u>65,002</u>
NET INCOME	6,556	-	6,556
RECONCILIATION OF FUNDS			
Total funds brought forward	36,135	14,284	50,419
TOTAL FUNDS CARRIED FORWARD	<u>42,691</u>	<u>14,284</u>	<u>56,975</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 September 2022 and 31 August 2023	1,520	380	1,420	3,320
DEPRECIATION				
At 1 September 2022 and 31 August 2023	1,519	-	1,419	2,938
NET BOOK VALUE				
At 31 August 2023	<u>1</u>	<u>380</u>	<u>1</u>	<u>382</u>
At 31 August 2022	<u>1</u>	<u>380</u>	<u>1</u>	<u>382</u>

EMLEY PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	4,892	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	348	349
Taxation and social security	(69)	331
	<u>279</u>	<u>680</u>

11. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	Transfers between funds	At 31.8.23
	£	£	£	£
Unrestricted funds				
General fund	42,691	8,387	(4,548)	46,530
Restricted funds				
Designated Funds	3,342	-	-	3,342
Restricted Funds	10,942	-	4,548	15,490
	<u>14,284</u>	<u>-</u>	<u>4,548</u>	<u>18,832</u>
TOTAL FUNDS	<u>56,975</u>	<u>8,387</u>	<u>-</u>	<u>65,362</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,739	(63,352)	8,387
TOTAL FUNDS	<u>71,739</u>	<u>(63,352)</u>	<u>8,387</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	36,135	6,556	42,691
Restricted funds			
Designated Funds	3,342	-	3,342
Restricted Funds	10,942	-	10,942
	<u>14,284</u>	<u>-</u>	<u>14,284</u>
TOTAL FUNDS	<u>50,419</u>	<u>6,556</u>	<u>56,975</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,558	(65,002)	6,556
TOTAL FUNDS	<u>71,558</u>	<u>(65,002)</u>	<u>6,556</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	36,135	14,943	(4,548)	46,530
Restricted funds				
Designated Funds	3,342	-	-	3,342
Restricted Funds	10,942	-	4,548	15,490
	<u>14,284</u>	<u>-</u>	<u>4,548</u>	<u>18,832</u>
TOTAL FUNDS	<u>50,419</u>	<u>14,943</u>	<u>-</u>	<u>65,362</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,297	(128,354)	14,943
TOTAL FUNDS	<u>143,297</u>	<u>(128,354)</u>	<u>14,943</u>

12. OTHER FINANCIAL COMMITMENTS

Designated funds

Included in unrestricted funds is a balance at the year-end of £3,342 (2022 £3,342) that has been designated by the trustees for the purchase of requested resources and contingency payments.

	2023	2022
Outdoor equipment replacement	1,000	1,000
Training, laptop upgrade and other resources	2,000	2,000
Emergency Session funding	342	342
	<u>3,342</u>	<u>3,342</u>

Restricted funds

Reserves to be held (three months of operational expenditure) including redundancy payments based on the 31 August 2023 expenditure amounting to £15,838 (2022 £11,290)..

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

EMLEY PLAYSCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fees received - Invoiced	23,890	8,068
Lunch club fees	305	1,279
Fundraising receipts	1,897	1,180
Sale of fleeces and sweatshirt	158	101
Nursery education funding	45,113	60,704
Snack food income	203	222
	<u>71,566</u>	<u>71,554</u>
Investment income		
Deposit account interest	173	4
	<u>71,739</u>	<u>71,558</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	51,604	51,456
Pensions	298	212
Rent	6,643	6,578
Insurance and subscriptions	772	721
Postage and stationery	368	472
Sweatshirts purchased	553	347
	<u>60,238</u>	<u>59,786</u>
Other trading activities		
Equipment purchased	628	1,041
Food and snacks	204	246
Milk costs	8	99
	<u>840</u>	<u>1,386</u>
Other		
Repairs and renewals	81	108
Sundry expenses	246	292
Website costs	805	-
Professional fees	228	-
Training costs	223	2,308
Sage and payroll manager costs	419	380
Loyalty rewards	202	662
	<u>2,204</u>	<u>3,750</u>
Support costs		
Management		
Telephone	70	80

This page does not form part of the statutory financial statements

EMLEY PLAYSCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
Total resources expended	63,352	65,002
Net income	48,387	6,556
	Expenditure on: Purchases of stock Salaries and wages Management expenses Staff expenses Depreciation Finance charges Other expenses Total	Expenditure on: Purchases of stock Salaries and wages Management expenses Staff expenses Depreciation Finance charges Other expenses Total
	Total resources available: Income from: Fundraising Donations Income from: Parents Other Total	Total resources available: Income from: Fundraising Donations Income from: Parents Other Total

This page does not form part of the statutory financial statements

EMLEY PLAYSCHOOL
YEAR ENDED 31 AUGUST 2023

FUNDRAISING RECEIPTS	31.08.2023	31.08.2022	31.08.2021	31.08.2020	31.08.2019
FUNDRAISING DONATIONS	300.00				322.35
HUDDERSFIELD TOWN SHIRT BAGS2SCHOOL	107.50	34.00	88.50	120.00	300.00
MAST CLIMB AUCTION					144.40
SUMMER DISCO AD REFERESHMENTS					75.00
EMLEY VOICES					
XMAS FAIR	158.40	182.60	160.00		96.50
EASTER				35.00	85.00
EAY FUNDRAISING -19.07.18					
GRANTS		200.00			
MILLENIUM MILE	353.00	305.84			
10.02.2023	200.00				
					<u>1,023.25</u>
XMAS CARDS	140.00	140.00		70.00	155.00
NATIVITY PLAY				69.00	127.97
RAFFLES - XMAS AND EASTER	308.00	132.00		274.50	210.00
PHOTOGRAPHS COMMISSION	107.73	68.15			
MATCHED FUNDING	180.20	87.00			
FUNDRAISING COSTS					
50TH COFFEE MORNING				120.00	
AMAZON SMILE AND EAZY FUNDRAISING	41.71	30.66	5.00	22.68	
EYPP EXPENSES					
PER ACCOUNTS	<u>1,896.54</u>	<u>1,180.25</u>	<u>253.50</u>	<u>711.18</u>	<u>1,516.22</u>
INSURANCE AND SUBSCRIPTIONS					
INSURANCE	721.70	671.05	602.98	529.77	529.77
OFSTED	50.00	50.00	50.00		50.00
EARLY YEARS ALLIANCE				108.00	106.00
MAGAZINES				54.40	54.40
ICO					35.00
EY COURSES					10.00
	<u>771.70</u>	<u>721.05</u>	<u>652.98</u>	<u>742.17</u>	<u>785.17</u>
TRAINING COSTS					
FIRST AID	204.00	102.00		340.00	
OTHERS	19.40	12.00		71.40	14.40
DBS		60.00			
EC TRAINING		1,950.00			
FOOD HYGIENE		28.80			
ELIM REFUNDS - JM AND AT		155.00			
	<u>223.40</u>	<u>2,307.80</u>		<u>411.40</u>	<u>14.40</u>
SAGE AND PAYROLL MANAGER					
SAGE	290.40	242.40	183.27	201.60	201.60
PAYROLL MANAGER	93.60	90.00	88.80	86.40	81.60
ICO	35.00	35.00	35.00	35.00	
WEBSITE		12.78			
	<u>419.00</u>	<u>380.18</u>	<u>307.07</u>	<u>323.00</u>	<u>283.20</u>
LOYALTY REWARDS					
RJ STEAD				210.00	
N CASSON				265.50	
OTHERS	202.16	162.25	230.86	148.94	
JW/JM		500.00			
	<u>202.16</u>	<u>662.25</u>	<u>230.86</u>	<u>624.44</u>	<u>0.00</u>
SUNDRT EXPENSES					
XMAS DO	246.00	291.83			
	<u>246.00</u>	<u>291.83</u>	<u>-</u>	<u>-</u>	
LEGAL					
EARLY YEARS ALLIANCE	228.02		109.25		
	<u>228.02</u>	<u>-</u>	<u>109.25</u>	<u>-</u>	

EMLEY PLAYSCHOOL

England & Wales - Charity number 1145082

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
EMLEY PLAYSCHOOL**

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

EMLEY PLAYSCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Page
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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

EMLEY PLAYSCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

We are set up to advance the education of pre-school children in or local village and the surrounding areas.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Staff member have continued with their professional development through the range of courses and qualifications, and the committee are pleased to support this where possible.

We have received ongoing support from the Methodist Church

FINANCIAL REVIEW

Reserves policy

The net profit for the year was £6,556 (2021 £3,201) on unrestricted funds.

The charities free reserves, excluding fixed assets, restricted and designated funds at the year-end were £35,753

The trustees have adopted a reserves policy for Designated and Restricted funds, it was agreed at the committee meeting in May 2012 that Emley Playschool would maintain a reserve of three months operating expenditure due to the rural location of the setting and the unpredictable nature of birth rates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The overall management and control of the playschool will rest with the individual members of the playschools management committee. As well as being responsible for the management of the playschool the committee members are also charity trustees of the playschool.

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children community groups.

Subject to the provisions of the Charities Acts, every member of the committee shall be indemnified out of the assets of the Pre-school against any liability incurred by him/her in defending any proceedings, whether civil or criminal, in which judgement is given in his/her favour in which he/she is acquitted or in connection with any application in which relief is granted to him/her by the court from liability or negligence, default, breach of duty or breach of trust in relation to the affairs of the pre-school.

Recruitment and appointment of new trustees

The trustees of the charity are appointed by the members at the AGM. At every general meeting one third of the trustees shall retire from office and may offer themselves for re-election by the members.

Wider network

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

(a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability:

(b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas:

(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The

Charities main activities

a) To provide high quality care and education for children below statutory school age, in a safe, secure and stimulating environment.

b) To work in partnership with parents to help children learn and develop.

c) To add to the life and well-being of the local community.

d) To offer children and their parents a service that promotes equality and values diversity.

EMLEY PLAYSCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145082

Principal address

Emley Methodist Church Hall
Emley
Huddersfield
West Yorkshire
HD8 9RP

Trustees

J Bacon
H Sturdy
K Morris
B Whitehead (resigned 19.10.21)
Z Henley (resigned 19.10.21)
S Hubert (resigned 19.10.21)
R Wray (resigned 19.10.21)
L Burton (appointed 19.10.21)
N Furness (appointed 19.10.21)
I Emmerson
J Nannar (resigned 4.5.22)
L Nicholls

Independent Examiner

Mr M J Stead
FMAAT
Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

Bankers

Barclays Bank Plc
17 The Market Place
Huddersfield
West Yorkshire
HD1 2AB

Approved by order of the board of trustees on 17 October 2022 and signed on its behalf by:

I Emmerson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMLEY PLAYSCHOOL**

Independent examiner's report to the trustees of Emley Playschool

I report to the charity trustees on my examination of the accounts of Emley Playschool (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
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.

Mr M J Stead
FMAAT
Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

18 October 2022

EMLEY PLAYSCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	71,554	-	71,554	62,727
Investment income	3	4	-	4	19
Other income		-	-	-	11
Total		<u>71,558</u>	<u>-</u>	<u>71,558</u>	<u>62,757</u>
EXPENDITURE ON					
Raising funds	4	61,242	-	61,242	58,470
Other		<u>3,760</u>	<u>-</u>	<u>3,760</u>	<u>1,086</u>
Total		<u>65,002</u>	<u>-</u>	<u>65,002</u>	<u>59,556</u>
NET INCOME		6,556	-	6,556	3,201
RECONCILIATION OF FUNDS					
Total funds brought forward		36,135	14,284	50,419	47,218
TOTAL FUNDS CARRIED FORWARD		<u><u>42,691</u></u>	<u><u>14,284</u></u>	<u><u>56,975</u></u>	<u><u>50,419</u></u>

The notes form part of these financial statements

EMLEY PLAYSCHOOL

**BALANCE SHEET
31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	382	-	382	382
CURRENT ASSETS					
Debtors	9	-	-	-	368
Cash at bank and in hand		42,641	14,632	57,273	50,056
		<u>42,641</u>	<u>14,632</u>	<u>57,273</u>	<u>50,424</u>
CREDITORS					
Amounts falling due within one year	10	(332)	(348)	(680)	(387)
NET CURRENT ASSETS					
		<u>42,309</u>	<u>14,284</u>	<u>56,593</u>	<u>50,037</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>42,691</u>	<u>14,284</u>	<u>56,975</u>	<u>50,419</u>
NET ASSETS					
		<u>42,691</u>	<u>14,284</u>	<u>56,975</u>	<u>50,419</u>
FUNDS					
	11			42,691	36,135
Unrestricted funds				14,284	14,284
Restricted funds				<u>56,975</u>	<u>50,419</u>
TOTAL FUNDS					
				<u>56,975</u>	<u>50,419</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2022 and were signed on its behalf by:

I Emmerson - Trustee

H Sturdy - Trustee

EMLEY PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EMLEY PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fees received - Invoiced	8,068	11,292
Lunch club fees	1,279	3,035
Fundraising receipts	1,180	254
Sale of fleeces and sweatshirt	101	28
Nursery education funding	60,704	47,218
Snack food income	222	150
Covid grant received	-	750
	<u>71,554</u>	<u>62,727</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>4</u>	<u>19</u>

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	51,668	49,148
Rent	6,578	5,983
Insurance and subscriptions	721	653
Postage and stationery	472	342
Sweatshirts purchased	347	253
Support costs	70	683
	<u>59,856</u>	<u>57,062</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Staff	5	5
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	62,727	-	62,727
Investment income	19	-	19
Other income	11	-	11
Total	<u>62,757</u>	<u>-</u>	<u>62,757</u>
EXPENDITURE ON			
Raising funds	58,470	-	58,470
Other	1,086	-	1,086
Total	<u>59,556</u>	<u>-</u>	<u>59,556</u>
NET INCOME	3,201	-	3,201
RECONCILIATION OF FUNDS			
Total funds brought forward	32,934	14,284	47,218
TOTAL FUNDS CARRIED FORWARD	<u>36,135</u>	<u>14,284</u>	<u>50,419</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 September 2021 and 31 August 2022	1,520	380	1,420	3,320
DEPRECIATION				
At 1 September 2021 and 31 August 2022	1,519	-	1,419	2,938
NET BOOK VALUE				
At 31 August 2022	<u>1</u>	<u>380</u>	<u>1</u>	<u>382</u>
At 31 August 2021	<u>1</u>	<u>380</u>	<u>1</u>	<u>382</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Trade debtors	-	368
		<u> </u>	<u> </u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Trade creditors	349	348
	Taxation and social security	331	39
		<u> </u>	<u> </u>
		680	387
		<u> </u>	<u> </u>
11.	MOVEMENT IN FUNDS		
		Net movement	At
	At 1.9.21	in funds	31.8.22
	£	£	£
	Unrestricted funds		
	General fund	6,556	42,691
	Restricted funds		
	Designated Funds	-	3,342
	Restricted Funds	-	10,942
		<u> </u>	<u> </u>
		14,284	14,284
		<u> </u>	<u> </u>
	TOTAL FUNDS	6,556	56,975
		<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,558	(65,002)	6,556
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	71,558	(65,002)	6,556
	<u> </u>	<u> </u>	<u> </u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	32,934	3,201	36,135
Restricted funds			
Designated Funds	3,342	-	3,342
Restricted Funds	10,942	-	10,942
	<u>14,284</u>	<u>-</u>	<u>14,284</u>
TOTAL FUNDS	<u><u>47,218</u></u>	<u><u>3,201</u></u>	<u><u>50,419</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,757	(59,556)	3,201
TOTAL FUNDS	<u><u>62,757</u></u>	<u><u>(59,556)</u></u>	<u><u>3,201</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	32,934	9,757	42,691
Restricted funds			
Designated Funds	3,342	-	3,342
Restricted Funds	10,942	-	10,942
	<u>14,284</u>	<u>-</u>	<u>14,284</u>
TOTAL FUNDS	<u><u>47,218</u></u>	<u><u>9,757</u></u>	<u><u>56,975</u></u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,315	(124,558)	9,757
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>134,315</u>	<u>(124,558)</u>	<u>9,757</u>

12. OTHER FINANCIAL COMMITMENTS

Designated funds

Included in unrestricted funds is a balance at the year-end of £3,342 (2021 £3,342) that has been designated by the trustees for the purchase of requested resources and contingency payments.

	2021	2020
Outdoor equipment replacement	1,000	1,000
Training, laptop upgrade and other resources	2,000	2,000
Emergency Session funding	342	342
	<hr/>	<hr/>
	<u>3,342</u>	<u>3,342</u>

Restricted funds

Reserves to be held (three months of operational expenditure) including redundancy payments based on the 31 August 2022 expenditure amounting to £11,290 (2021 £11,290)..

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

EMLEY PLAYSCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fees received - Invoiced	8,068	11,292
Lunch club fees	1,279	3,035
Fundraising receipts	1,180	254
Sale of fleeces and sweatshirt	101	28
Nursery education funding	60,704	47,218
Snack food income	222	150
Covid grant received	-	750
	71,554	62,727
Investment income		
Deposit account interest	4	19
Other income		
Donations	-	11
	71,558	62,757
EXPENDITURE		
Raising donations and legacies		
Wages	51,456	48,907
Pensions	212	241
Rent	6,578	5,983
Insurance and subscriptions	721	653
Postage and stationery	472	342
Sweatshirts purchased	347	253
	59,786	56,379
Other trading activities		
Equipment purchased	1,041	1,131
Food and snacks	246	229
Milk costs	99	48
	1,386	1,408
Other		
Repairs and renewals	108	243
Sundry expenses	292	60
Professional fees	-	109
Training costs	2,308	153
Sage and payroll manager costs	380	290
Loyalty rewards	662	231
	3,750	1,086

This page does not form part of the statutory financial statements

EMLEY PLAYSCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
Support costs		
Management		
Telephone	80	-
Computer equipment purchases	-	601
	<u>80</u>	<u>601</u>
Governance costs		
Bad debts	-	82
	<u>-</u>	<u>82</u>
Total resources expended	<u>65,002</u>	<u>59,556</u>
Net income	<u><u>6,556</u></u>	<u><u>3,201</u></u>

This page does not form part of the statutory financial statements

EMLEY PLAYSCHOOL

England & Wales - Charity number 1145082

Accounts

REGISTERED CHARITY NUMBER: 1145082

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2021
FOR
EMLEY PLAYSCHOOL**

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

EMLEY PLAYSCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

EMLEY PLAYSCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145082

Principal address

Emley Methodist Church Hall
Emley
Huddersfield
West Yorkshire
HD8 9RP

Trustees

J Bacon	
H Sturdy	
K Sutton	- resigned 22.6.21
C Houlihan	- resigned 22.6.21
K Morris	
B Whitehead	- resigned 19.10.21
Z Henley	- appointed 21.10.20
	- resigned 19.10.21
S Hubert	- resigned 19.10.21
R Wray	- resigned 19.10.21
K Gravells	- resigned 22.6.21
L Burton	- appointed 19.10.21
N Furness	- appointed 19.10.21
I Emmerson	- appointed 22.6.21
J Nannar	- appointed 22.6.21
L Nicholls	- appointed 22.6.21

Independent examiner

Mr M J Stead
FMAAT
Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

Bankers

Barclays Bank Plc
17 The Market Place
Huddersfield
West Yorkshire
HD1 2AB

EMLEY PLAYSCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The overall management and control of the playschool will rest with the individual members of the playschools management committee. As well as being responsible for the management of the playschool the committee members are also charity trustees of the playschool.

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children community groups.

Subject to the provisions of the Charities Acts, every member of the committee shall be indemnified out of the assets of the Pre-school against any liability incurred by him/her in defending any proceedings, whether civil or criminal, in which judgement is given in his/her favour in which he/she is acquitted or in connection with any application in which relief is granted to him/her by the court from liability or negligence, default, breach of duty or breach of trust in relation to the affairs of the pre-school.

Recruitment and appointment of new trustees

The trustees of the charity are appointed by the members at the AGM. At every general meeting one third of the trustees shall retire from office and may offer themselves for re-election by the members.

Wider network

The aims of the playschool are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

(a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability:

(b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas:

(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The

Charities main activities

a) To provide high quality care and education for children below statutory school age, in a safe, secure and stimulating environment.

b) To work in partnership with parents to help children learn and develop.

c) To add to the life and well-being of the local community.

d) To offer children and their parents a service that promotes equality and values diversity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Public benefit

We are set up to advance the education of pre-school children in or local village and the surrounding areas.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Staff member have continued with their professional development through the range of courses and qualifications, and the committee are pleased to support this where possible.

We have received ongoing support from the Methodist Church

FINANCIAL REVIEW

Reserves policy

The net profit for the year was £3,201 (2020 £5,463) on unrestricted funds.

The charities free reserves, excluding fixed assets, restricted and designated funds at the year-end were £35,753

The trustees have adopted a reserves policy for Designated and Restricted funds, it was agreed at the committee meeting in May 2012 that Emley Playschool would maintain a reserve of three months operating expenditure due to the rural location of the setting and the unpredictable nature of birth rates.

EMLEY PLAYSCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Approved by order of the board of trustees on 19 October 2021 and signed on its behalf by:

I Emmerson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMLEY PLAYSCHOOL**

I report on the accounts for the year ended 31 August 2021, which are set out on pages five to eleven.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Mr M J Stead
FMAAT
Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

20 October 2021

EMLEY PLAYSCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	62,727	-	62,727	57,609
Investment income	3	19	-	19	57
Other incoming resources		11	-	11	-
Total incoming resources		<u>62,757</u>	-	<u>62,757</u>	<u>57,666</u>
 RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	4	57,062	-	57,062	49,934
Fundraising trading: cost of goods sold and other costs		1,408	-	1,408	781
Other resources expended		1,086	-	1,086	1,488
Total resources expended		<u>59,556</u>	-	<u>59,556</u>	<u>52,203</u>
NET INCOMING RESOURCES		3,201	-	3,201	5,463
 RECONCILIATION OF FUNDS					
Total funds brought forward		32,934	14,284	47,218	41,755
TOTAL FUNDS CARRIED FORWARD		<u><u>36,135</u></u>	<u><u>14,284</u></u>	<u><u>50,419</u></u>	<u><u>47,218</u></u>

The notes form part of these financial statements

EMLEY PLAYSCHOOL

**BALANCE SHEET
AT 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	382	-	382	382
CURRENT ASSETS					
Debtors	8	368	-	368	730
Cash at bank and in hand		35,424	14,632	50,056	46,325
		<u>35,792</u>	<u>14,632</u>	<u>50,424</u>	<u>47,055</u>
CREDITORS					
Amounts falling due within one year	9	(39)	(348)	(387)	(219)
NET CURRENT ASSETS		<u>35,753</u>	<u>14,284</u>	<u>50,037</u>	<u>46,836</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,135	14,284	50,419	47,218
NET ASSETS		<u>36,135</u>	<u>14,284</u>	<u>50,419</u>	<u>47,218</u>
FUNDS					
Unrestricted funds	10			36,135	32,934
Restricted funds				14,284	14,284
TOTAL FUNDS				<u>50,419</u>	<u>47,218</u>

The financial statements were approved by the Board of Trustees on 19 October 2021 and were signed on its behalf by:

I Emmerson -Trustee

H Sturdy -Trustee

The notes form part of these financial statements

EMLEY PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Fees received - Invoiced	11,292	4,463
Lunch club fees	3,035	1,637
Fundraising receipts	254	711
Sale of fleeces and sweatshirt	28	41
Nursery education funding	47,218	43,732
Access funding	-	3,881
Snack food income	150	100
HMRC Job Retention Scheme	-	3,044
Covid grant received	750	-
	<u>62,727</u>	<u>57,609</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	19	57
	<u>19</u>	<u>57</u>

4. COSTS OF GENERATING VOLUNTARY INCOME

	2021	2020
	£	£
Staff costs	49,148	45,331
Rent	5,983	3,638
Insurance and subscriptions	653	742
Postage and stationery	342	209
Travelling allowance	-	14
Sweatshirts purchased	253	-
Support costs	683	-
	<u>57,062</u>	<u>49,934</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	48,907	45,114
Other pension costs	241	217
	<u>49,148</u>	<u>45,331</u>

The average monthly number of employees during the year was as follows:

	2021	2020
	5	5
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2021**

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 September 2020 and 31 August 2021	<u>1,520</u>	<u>380</u>	<u>1,420</u>	<u>3,320</u>
DEPRECIATION				
At 1 September 2020 and 31 August 2021	<u>1,519</u>	<u>-</u>	<u>1,419</u>	<u>2,938</u>
NET BOOK VALUE				
At 31 August 2021	<u><u>1</u></u>	<u><u>380</u></u>	<u><u>1</u></u>	<u><u>382</u></u>
At 31 August 2020	<u><u>1</u></u>	<u><u>380</u></u>	<u><u>1</u></u>	<u><u>382</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	368	78
Other debtors	-	652
	<u>368</u>	<u>730</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	348	348
Taxation and social security	39	(129)
	<u>387</u>	<u>219</u>

10. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	32,934	3,201	36,135
Restricted funds			
Designated Funds	3,342	-	3,342
Restricted Funds	<u>10,942</u>	<u>-</u>	<u>10,942</u>
	<u>14,284</u>	<u>-</u>	<u>14,284</u>
TOTAL FUNDS	<u><u>47,218</u></u>	<u><u>3,201</u></u>	<u><u>50,419</u></u>

EMLEY PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2021

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,757	(59,556)	3,201
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,757</u>	<u>(59,556)</u>	<u>3,201</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted Funds				
General fund	27,580	5,463	(109)	32,934
Restricted Funds				
Designated Funds	3,342	-	-	3,342
Restricted Funds	10,833	-	109	10,942
	<u>14,175</u>	<u>-</u>	<u>109</u>	<u>14,284</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,755</u>	<u>5,463</u>	<u>-</u>	<u>47,218</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,666	(52,203)	5,463
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,666</u>	<u>(52,203)</u>	<u>5,463</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	27,580	8,664	(109)	36,135
Restricted funds				
Designated Funds	3,342	-	-	3,342
Restricted Funds	10,833	-	109	10,942
	<u>14,175</u>	<u>-</u>	<u>109</u>	<u>14,284</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,755</u>	<u>8,664</u>	<u>-</u>	<u>50,419</u>

EMLEY PLAYSCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2021**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,423	(111,759)	8,664
	<u>120,423</u>	<u>(111,759)</u>	<u>8,664</u>
TOTAL FUNDS	<u><u>120,423</u></u>	<u><u>(111,759)</u></u>	<u><u>8,664</u></u>

11. OTHER FINANCIAL COMMITMENTS

Designated funds

Included in unrestricted funds is a balance at the year-end of £3,342 (2020 £3,342) that has been designated by the trustees for the purchase of requested resources and contingency payments.

	2021	2020
Outdoor equipment replacement	1,000	1,000
Training, laptop upgrade and other resources	2,000	2,000
Emergency Session funding	342	342
	<u>3,342</u>	<u>3,342</u>
	<u>=====</u>	<u>=====</u>

Restricted funds

Reserves to be held (three months of operational expenditure) including redundancy payments based on the 31 August 2021 expenditure amounting to £11,290 (2020 £11,290)..

EMLEY PLAYSCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOMING RESOURCES		
Activities for generating funds		
Fees received - Invoiced	11,292	4,463
Lunch club fees	3,035	1,637
Fundraising receipts	254	711
Sale of fleeces and sweatshirt	28	41
Nursery education funding	47,218	43,732
Access funding	-	3,881
Snack food income	150	100
HMRC Job Retention Scheme	-	3,044
Covid grant received	750	-
	62,727	57,609
Investment income		
Deposit account interest	19	57
Other incoming resources		
Donations	11	-
	62,757	57,666
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	48,907	45,114
Pensions	241	217
Rent	5,983	3,638
Insurance and subscriptions	653	742
Postage and stationery	342	209
Travelling allowance	-	14
Sweatshirts purchased	253	-
	56,379	49,934
Fundraising trading: cost of goods sold and other costs		
Equipment purchased	1,131	561
Food and snacks	229	191
Milk costs	48	29
	1,408	781
Other resources expended		
Repairs and renewals	243	69
Sundry expenses	60	-
Website costs	-	14
Professional fees	109	-
Training costs	153	411
Sage and payroll manager costs	290	323
Carried forward	855	817

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EMLEY PLAYSCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
Other resources expended		
Brought forward	855	817
Loyalty rewards	231	624
	<u>1,086</u>	<u>1,441</u>
Support costs		
Management		
Computer equipment purchases	601	-
Human resources		
Telephone	-	47
Other 4		
Bad debts	82	-
	<u>59,556</u>	<u>52,203</u>
Total resources expended		
	<u>3,201</u>	<u>5,463</u>
Net income		

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