

**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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
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

		Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	Notes	£	£	£	£
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	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		62,757	-	62,757	57,666
 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
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		59,556	-	59,556	52,203
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING RESOURCES		3,201	-	3,201	5,463
 RECONCILIATION OF FUNDS					
Total funds brought forward		32,934	14,284	47,218	41,755
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		36,135	14,284	50,419	47,218
		<hr/>	<hr/>	<hr/>	<hr/>

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		<u>36,135</u>	<u>14,284</u>	<u>50,419</u>	<u>47,218</u>
NET ASSETS		<u>36,135</u>	<u>14,284</u>	<u>50,419</u>	<u>47,218</u>
FUNDS	10				
Unrestricted funds				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	-
	<hr/>	<hr/>
	62,727	57,609
	<hr/>	<hr/>

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>1</u>	<u>380</u>	<u>1</u>	<u>382</u>
At 31 August 2020	<u>1</u>	<u>380</u>	<u>1</u>	<u>382</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>47,218</u>	<u>3,201</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

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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
	14,175	-	109	14,284
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
	14,175	-	109	14,284
	<hr/>	<hr/>	<hr/>	<hr/>
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
TOTAL FUNDS	<u>120,423</u>	<u>(111,759)</u>	<u>8,664</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>

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	-
	<hr/> 62,727	<hr/> 57,609
Investment income		
Deposit account interest	19	57
Other incoming resources		
Donations	11	-
	<hr/> 62,757	<hr/> 57,666
Total incoming resources		
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	-
	<hr/> 56,379	<hr/> 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
	<hr/> 1,408	<hr/> 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

This page does not form part of the statutory financial statements

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		
	<u>3,201</u>	<u>5,463</u>