

**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

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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				
Unrestricted funds				42,691	36,135
Restricted funds				14,284	14,284
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

The notes form part of these financial statements

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	4	19
	<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

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	62,757	-	62,757
EXPENDITURE ON			
Raising funds	58,470	-	58,470
Other	1,086	-	1,086
Total	59,556	-	59,556
NET INCOME	3,201	-	3,201
RECONCILIATION OF FUNDS			
Total funds brought forward	32,934	14,284	47,218
TOTAL FUNDS CARRIED FORWARD	36,135	14,284	50,419

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	1	380	1	382
At 31 August 2021	1	380	1	382

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

	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> </u>	<u> </u>	<u> </u>
	14,284	-	14,284
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>50,419</u>	<u>6,556</u>	<u>56,975</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	<u>71,558</u>	<u>(65,002)</u>	<u>6,556</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>47,218</u>	<u>3,201</u>	<u>50,419</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>62,757</u>	<u>(59,556)</u>	<u>3,201</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>47,218</u>	<u>9,757</u>	<u>56,975</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
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
	<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
	<hr/>	<hr/>
	71,554	62,727
Investment income		
Deposit account interest	4	19
Other income		
Donations	-	11
	<hr/>	<hr/>
Total incoming resources	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
	<hr/>	<hr/>
	59,786	56,379
Other trading activities		
Equipment purchased	1,041	1,131
Food and snacks	246	229
Milk costs	99	48
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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