

**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**

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

The notes form part of these financial statements

# EMLEY PLAYSCHOOL

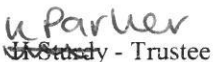
## BALANCE SHEET 31 AUGUST 2023

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

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

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

### 8. TANGIBLE FIXED ASSETS

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

# 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
	279	680

### 11. MOVEMENT IN FUNDS

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

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

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

# 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 £
<b>Unrestricted funds</b>			
General fund	36,135	6,556	42,691
<b>Restricted funds</b>			
Designated Funds	3,342	-	3,342
Restricted Funds	10,942	-	10,942
	<u>14,284</u>	<u>-</u>	<u>14,284</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	71,558	(65,002)	6,556
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	36,135	14,943	(4,548)	46,530
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	143,297	(128,354)	14,943
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
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>
<b>Investment income</b>		
Deposit account interest	173	4
<b>Total incoming resources</b>	<u>71,739</u>	<u>71,558</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
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>
<b>Other trading activities</b>		
Equipment purchased	628	1,041
Food and snacks	204	246
Milk costs	8	99
	<u>840</u>	<u>1,386</u>
<b>Other</b>		
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>
<b>Support costs</b>		
<b>Management</b>		
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	8,387	6,556

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					300.00
BAGS2SCHOOL	107.50	34.00	88.50	120.00	144.40
MAST CLIMB AUCTION					
SUMMER DISCO AD REFRESHMENTS					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				
					1,023.25
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	1,896.54	1,180.25	253.50	711.18	1,516.22
INSURANCE AND SUBSCRIPTIONS					
INSURANCE	721.70	671.05	602.98	529.77	529.77
OFSTED	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
	771.70	721.05	652.98	742.17	785.17
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			
	223.40	2,307.80		411.40	14.40
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			
	419.00	380.18	307.07	323.00	283.20
LOYALTY REWARDS					
RJ STEAD				210.00	
N CASSON				265.50	
OTHERS	202.16	162.25	230.86	148.94	
JW/JM		500.00			
	202.16	662.25	230.86	624.44	0.00
SUNDRT EXPENSES					
XMAS DO	246.00	291.83			
	246.00	291.83	-	-	
LEGAL					
EARLY YEARS ALLIANCE	228.02		109.25		
	228.02	-	109.25	-	