

**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

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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:



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		<u>2,821</u>	<u>-</u>	<u>2,821</u>	<u>1,941</u>
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)
NET CURRENT ASSETS		<u>81,692</u>	<u>24,276</u>	<u>105,968</u>	<u>80,990</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	11				
Unrestricted funds				82,074	58,085
Restricted funds				24,276	23,287
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. Happiestas

Trustee

1. [Signature]

The notes form part of these financial statements

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	<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	<u>1,124</u>	<u>-</u>	<u>1,124</u>
Total	<u>94,407</u>	<u>-</u>	<u>94,407</u>
EXPENDITURE ON			
Raising funds	76,456	-	76,456
Other	<u>1,941</u>	<u>-</u>	<u>1,941</u>
Total	<u>78,397</u>	<u>-</u>	<u>78,397</u>
NET INCOME	16,010	-	16,010
Transfers between funds	<u>(4,109)</u>	<u>4,109</u>	<u>-</u>
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	<u>1,520</u>	<u>380</u>	<u>1,420</u>	<u>3,320</u>
DEPRECIATION				
At 1 September 2024 and 31 August 2025	<u>1,519</u>	<u>-</u>	<u>1,419</u>	<u>2,938</u>
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
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>65,362</u>	<u>16,010</u>	<u>-</u>	<u>81,372</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>94,407</u>	<u>(78,397)</u>	<u>16,010</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>65,362</u>	<u>40,988</u>	<u>-</u>	<u>106,350</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	<u>201,735</u>	<u>(160,747)</u>	<u>40,988</u>

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
	<u>3,688</u>	<u>3,688</u>

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	-
	<hr/> 106,311	<hr/> 93,283
Investment income		
Deposit account interest	1,017	1,124
	<hr/> 107,328	<hr/> 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
	<hr/> 77,923	<hr/> 75,194
Other trading activities		
Equipment purchased	1,273	1,011
Food and snacks	226	217
Milk costs	(21)	(71)
	<hr/> 1,478	<hr/> 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	-
	<hr/> 2,664	<hr/> 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	-
	<hr/> 128	<hr/> 105
 Governance costs		
Sendif wages	157	-
	<hr/> 82,350	<hr/> 78,397
Total resources expended		
 Net income	<hr/> 24,978	<hr/> 16,010

This page does not form part of the statutory financial statements

