

ALNE PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1147197

Details

Status Registered

Legal form Charitable company

Company number [08056940](#)

Registered 2012-05-10

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

Contact

Address Alne Preschool & Playgroup
Alne Primary School
Main Street
Alne
York
YO61 1RT

Phone 01347830011

Email alneplaygroup@live.com

Website www.alnepreschoolplaygroup.org.uk

Activities

Objects: 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 THROUGH COMMUNITY GROUPS

Activities: We provide affordable 8am-6pm care for children from Alne (Nth Yorks) & local villages of age 2 to school age. We develop & educate children through play in a safe, stimulating environment; developing co-operation and sharing; teaching them to treat others with kindness and respect; encouraging them to be independent learners. We welcome children with special learning needs or disabilities.

Classification

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

Geography

- **Area of benefit:** 1 NORTH YORKSHIRE
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£191,875	£149,477	-	-
2024-08-31	£163,607	£153,045	-	-
2023-08-31	£144,478	£130,048	-	-
2022-08-31	£123,915	£108,664	-	-
2021-08-31	£117,263	£115,045	-	-

Trustees

Name	Role	Appointed
Dr Laura Jane Patel	Chair	2025-07-07
DAWN ELIZABETH GRAINGER		2012-05-09
Nicola Louise Morris		2016-07-22
Sarah - Alice Linsley		2025-05-08

ALNE PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1147197

Accounts

ALNE PRE-SCHOOL PLAY GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Company Registration No. 08056940 (England and Wales)

Charity Registration No. 1147197

ALNE PRE-SCHOOL PLAY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Dawn Grainger Mrs Nicola Morris Dr Laura Patel Mrs Sarah Linsley	(Appointed 7 July 2025) (Appointed 8 May 2025)
Secretary	Mrs Nicola Morris	
Charity number (England and Wales)	1147197	
Company number	08056940	
Principal address	Alne Pre-school Playgroup Alne Primary School Main Steet Alne YO61 1RT	
Registered office	Alne Primary School Main Street Alne York YO61 1RT	
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	HSBC Bank plc 13 Parliament Street York YO1 8XS	

ALNE PRE-SCHOOL PLAY GROUP

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ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

We care for and educate children from Alne and surrounding villages from 2 years old until they start primary school. Our aim is to encourage the development and education of these children through play in a safe, stimulating environment; developing their ability to co-operate and share; teaching them to treat others with kindness and respect; encouraging them to become independent learners, to make friends and have fun. We are open to all and welcome children with special learning needs or physical disabilities.

Alne Preschool is open Monday to Friday from 8.00 am – 6.00pm. As Outwood Academy does not offer an afterschool club, we have a breakfast club and after school club, both of which are open to children up to 11 years old.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The childcare provided is aligned with early years best practice. Activities were planned to encourage learning through play and covered key areas of development including communication and language, physical development, and personal, social, and emotional development.

Achievements include:

- Delivery of a broad range of age-appropriate play, creative, and outdoor activities
- Maintenance of a safe, nurturing environment with appropriate adult-to-child ratios

We provide quality, affordable childcare and enable children to move onto primary school with strong foundations to build upon. We engage with the local community and offer families the opportunity to express their opinions and suggestions for the preschool. We invite all families to attend our annual general meeting to provide updates and answer questions.

The playgroup remained committed to being inclusive and welcoming to all families within the community. Reasonable adjustments were made to support children with additional needs and activities were adapted to ensure all children could participate fully.

Achievements include:

- Supporting children with differing developmental needs
- Creating an environment that promotes equality, diversity, and mutual respect
- Maintaining affordable fees to ensure accessibility for families

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

The trustees ensured that the playgroup was well governed and compliant with relevant policies and procedures. Staff and volunteers were supported through regular supervision and access to training where possible.

Achievements include:

- Ongoing review of safeguarding, health and safety, and operational policies
- Continued commitment to safeguarding and child welfare
- Retention of experienced staff and volunteers, contributing to continuity of care

The trustees managed the playgroup's resources responsibly, ensuring that funds were applied solely towards achieving the charity's objectives. Despite ongoing financial pressures, the playgroup remained financially stable.

Achievements include:

- Careful budget management and monitoring of expenditure
- Use of funds to enhance resources and equipment for children
- Planning for future sustainability and resilience

Although recruitment continues to present a challenge in the childcare sector we have been able to maintain safe staffing ratios and have successfully recruited highly experienced staff members who have integrated well into the team and developed bonds with the children.

We are working hard to fill the vacant Deputy Manager position and aim to continue recruitment beyond required staffing ratios in order to build resilience and continue to grow the preschool. With many young families living in the local area there is the opportunity to offer more child care places and continue to increase our presence in the community.

Our employees are encouraged to take CPD opportunities as they arise. They are also fully supported by our experienced preschool manager with both professional and when required, personal matters.

Preschool receive funding through a mixture of grants and money raised during events. This year we have used funds raised through the local Christmas 'Tractor Run' to further develop our outdoor area with a retractable fence to enable different age groups to play separately or together. These funds have also been used to refresh toys, books and craft supplies ensuring equipment remains safe and well maintained.

We have installed a washing machine in the locker room. This has reduced the work load of staff who previously would take laundry home to do in their own time. This also makes the process quicker and more efficient.

We have reviewed the security of the setting and reviewed our evacuation and invacuation procedures. We have replaced the lock on the front door and the door between the entrance and main preschool room. We have installed a camera at the front entrance of the school so that staff are able to see who is approaching the front door.

We have replaced the preschool signage with a brighter and more modern sign which also represents our dedication to diversity and inclusivity. We held a community 'tidy up' day with help from volunteers to organise our outdoor area and maintain the garden area at the front of the preschool.

Financial review

Incoming resources for the year were £191,875 (2024 £163,607) including fees received of £190,573 and investment income of £1,268.

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Reserves policy

Reserves Policy:

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that would cover our operating costs for one school term. This is currently approximately £30,000. This target was achieved this year with general unrestricted funds being £272,876 at the year end.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We plan to install new high secure gates at the front of the school. Following review of our invacuation procedure we plan to install full length blinds over external glass doors.

We will replace all the chairs and some of the tables used for crafts and at meal times. We will install a new seating area outdoors enabling staff to enjoy breaks outdoors when the weather allows.

We will recruit an apprentice preschool assistant to build resilience into staffing levels and enable us to plan for the future.

As always, we will carefully monitor staff costs and child enrolment to maintain a strong and stable financial position. Where capacity allows, we will focus on welcoming new children to our preschool, as well as our breakfast and after school club.

We will continue to actively pursue grant opportunities and organise fundraising events to support and enhance the preschool.

Structure, governance and management

The charity is a company limited by guarantee governed by its articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Dawn Grainger

Mrs Nicola Morris

Mrs Hannah Corner

(Resigned 31 August 2025)

Mr Chris Chapman

(Resigned 7 July 2025)

Dr Laura Patel

(Appointed 7 July 2025)

Miss Kirsty Roe

(Resigned 7 July 2025)

Mrs Sarah Linsley

(Appointed 8 May 2025)

Recruitment and appointment of trustees

Trustees are appointed or reappointed annually at the Annual General Meeting held in May.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Alne Pre-school Playgroup is managed by a voluntary committee of parents/carers and individuals who support the aims and objectives of the group. We have 4 members of staff comprising a Manager, 2 Pre-school Playgroup Assistants and 1 preschool apprentice working towards level 3 qualification. We are members of the Pre-school Learning Alliance and are registered with and regularly inspected by Ofsted. We follow the Early Years Foundation Stage (EYFS) which is the statutory framework that sets the standards that all Early Years providers must meet.

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2025*

The trustees' report was approved by the Board of Trustees.

Dr Laura Patel
Trustee

14 February 2026

ALNE PRE-SCHOOL PLAY GROUP
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ALNE PRE-SCHOOL PLAY GROUP

I report to the trustees on my examination of the financial statements of Alne Pre-school Play Group (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Hunter Gee Holroyd

Nigel Everard BA FCA
Club Chambers
Museum Street
York
YO1 7DN

Dated: 25 February 2026

ALNE PRE-SCHOOL PLAY GROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	2	190,573	-	190,573	159,050	-	159,050
Other trading activities	3	34	-	34	3,502	-	3,502
Investments	4	1,268	-	1,268	1,055	-	1,055
Total income		<u>191,875</u>	<u>-</u>	<u>191,875</u>	<u>163,607</u>	<u>-</u>	<u>163,607</u>
Expenditure on:							
Charitable activities	5	149,314	163	149,477	150,292	2,753	153,045
Total expenditure		<u>149,314</u>	<u>163</u>	<u>149,477</u>	<u>150,292</u>	<u>2,753</u>	<u>153,045</u>
Net income/(expenditure)		42,561	(163)	42,398	13,315	(2,753)	10,562
Transfers between funds		(2,487)	2,487	-	18	(18)	-
Net movement in funds	7	40,074	2,324	42,398	13,333	(2,771)	10,562
Reconciliation of funds:							
Fund balances at 1 September 2024		236,215	-	236,215	222,882	2,771	225,653
Fund balances at 31 August 2025		<u>276,289</u>	<u>2,324</u>	<u>278,613</u>	<u>236,215</u>	<u>-</u>	<u>236,215</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ALNE PRE-SCHOOL PLAY GROUP

BALANCE SHEET AS AT 31 AUGUST 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		127,844		131,257
Current assets					
Debtors	12	565		586	
Cash at bank and in hand		175,576		120,127	
		<u>176,141</u>		<u>120,713</u>	
Creditors: amounts falling due within one year	13	<u>(25,372)</u>		<u>(15,755)</u>	
Net current assets			<u>150,769</u>		<u>104,958</u>
Total assets less current liabilities			<u>278,613</u>		<u>236,215</u>
The funds of the charity					
Restricted income funds	14		2,324		-
Unrestricted funds	15		276,289		236,215
			<u>278,613</u>		<u>236,215</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 14 February 2026

Dr Laura Patel
Trustee

Company registration number 08056940 (England and Wales)

ALNE PRE-SCHOOL PLAY GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Company information

Alne Pre-school Play Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Alne Primary School, Main Street, Alne, York, YO61 1RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees received are accounted for on a receipts basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from fundraising events is included when a specific fund raising event has been held.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services. Costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are all allocated directly to a particular activity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including costs of the independent examination.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building	2% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
NYCC Fees received	190,573	159,050

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	34	3,502

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,268	1,055

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Expenditure on charitable activities

	Playgroup Activities 2025 £	Playgroup Activities 2024 £
Direct costs		
Staff costs	110,519	108,357
Depreciation and impairment	3,413	3,413
Equipment	2,102	5,120
Rent	1,456	-
PLA membership/insurance	2,601	2,170
Postage and stationery	244	131
Telephone	929	704
Refreshments	7,586	7,020
Ofsted	220	220
Licences	135	131
Electricity and water	3,000	3,218
Professional fees	832	1,335
Council tax	1,413	1,483
Sundry expenses	2,144	1,514
Repairs	4,394	10,163
Bad debts	378	505
	<u>141,366</u>	<u>145,484</u>
Share of support and governance costs (see note 6)		
Governance	8,111	7,561
	<u>149,477</u>	<u>153,045</u>
Analysis by fund		
Unrestricted funds	149,314	150,292
Restricted funds	163	2,753
	<u>149,477</u>	<u>153,045</u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Accountancy	-	1,860	1,860	1,797	Governance
Bookkeeping and Sage costs	-	6,251	6,251	5,764	Governance
	-	8,111	8,111	7,561	
Analysed between:					
Charitable activities	-	8,111	8,111	7,561	

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,860	1,797
Depreciation of owned tangible fixed assets	3,413	3,413

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed any expenses.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Education and development	5	6

Employment costs

	2025 £	2024 £
Wages and salaries	103,984	99,487
Agency staff costs	6,535	8,870
	110,519	108,357

There were no employees whose annual remuneration was £60,000 or more.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

Building
£

Cost

At 1 September 2024

170,647

At 31 August 2025

170,647

Depreciation and impairment

At 1 September 2024

39,390

Depreciation charged in the year

3,413

At 31 August 2025

42,803

Carrying amount

At 31 August 2025

127,844

At 31 August 2024

131,257

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	565	586
	<u>565</u>	<u>586</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,761	-
Accruals and deferred income	23,611	15,755
	<u>25,372</u>	<u>15,755</u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Resources expended	Transfers	At 31 August 2025
	£	£	£	£
Tractor Run Fund	-	(163)	2,487	2,324
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 September 2023	Resources expended	Transfers	At 31 August 2024
	£	£	£	£
Co-op grant funding	2,771	(2,753)	(18)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Co-op Grant to be used to purchase new outside play equipment, mud kitchen, raised planting for growing fruit and vegetables. New rain water collection butts will be installed.

Tractor Run fund, a local Christmas fund used to develop our outdoor area with a retractable fence to enable different age groups to play separately or together. These funds have also been used to refresh toys, books and craft supplies ensuring equipment remains safe and well maintained.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Playgroup buildings fund	131,257	-	(3,413)	-	127,844
General funds	104,958	191,875	(145,901)	(2,487)	148,445
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	236,215	191,875	(149,314)	(2,487)	276,289
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:					
	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Playgroup buildings fund	134,670	-	(3,413)	-	131,257
General funds	88,212	163,607	(146,879)	18	104,958
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	222,882	163,607	(150,292)	18	236,215
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

15 Unrestricted funds

(Continued)

The designated building fund reflects the cost of the playgroup buildings less depreciation charged.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Tangible assets	127,844	-	127,844
Current assets/(liabilities)	148,445	2,324	150,769
	<u>276,289</u>	<u>2,324</u>	<u>278,613</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	131,257	-	131,257
Current assets/(liabilities)	104,958	-	104,958
	<u>236,215</u>	<u>-</u>	<u>236,215</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

ALNE PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1147197

Accounts

ALNE PRE-SCHOOL PLAY GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

Company Registration No. 08056940 (England and Wales)

Charity Registration No. 1147197

ALNE PRE-SCHOOL PLAY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Dawn Grainger Mrs Nicola Morris Mrs Hannah Corner Mr Chris Chapman Dr Laura Patel Miss Kirsty Roe
Secretary	Dr Laura Patel
Charity number	1147197
Company number	08056940
Principal address	Alne Pre-school Playgroup Alne Primary School Main Steet Alne YO61 1RT
Registered office	Alne Primary School Main Street Alne York YO61 1RT
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN
Bankers	HSBC Bank plc Market Place Easingwold York YO61 3AA

ALNE PRE-SCHOOL PLAY GROUP

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ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

We care for and educate children from Alne and surrounding villages from 2 years old until they start primary school. Our aim is to encourage the development and education of these children through play in a safe, stimulating environment; developing their ability to co-operate and share; teaching them to treat others with kindness and respect; encouraging them to become independent learners, to make friends and have fun. We are open to all and welcome children with special learning needs or physical disabilities.

Alne Preschool is open Monday to Friday from 8.00 am – 6.00pm. As Outwood Academy does not offer an afterschool club, we have a breakfast club and after school club, both of which are open to children up to 11 years old.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

In response to the fluctuations in child attendance and staff costs caused by the COVID-19 pandemic and the academisation of the neighbouring Alne Primary School, we remain focused on reducing staff costs and increasing child enrolment while adhering to the ratios outlined in the Early Years Foundation Stage Statutory Framework. We believe that we provide high quality, affordable childcare and that children move onto primary school with strong foundations to build upon. We aim to be 'present' within the community and welcome feedback from parents and carers.

Although recruitment has been a challenge in the childcare sector recently, we did have a full, team of staff which minimized our need for supply staff as of the end of the financial year 31st August 2024. We are now recruiting once again and working hard to fill the vacant position. Our employees are encouraged to take CPD opportunities as they arise. They are also fully supported by our experienced preschool manager with both professional and when required, personal matters.

Preschool receive funding through a mixture of grants and money raised during events. This year we have had the outdoor flooring replaced to ensure the garden remains a safe, clean and dry, area for children to play. Funding has also gone towards replacing indoor resources, for example, books and toys which needed updating.

Financial review

Incoming resources for the year were £163,607 (2023 £144,478) including fees received of £159,050 and fundraising income of £3,502.

Reserves policy

Reserves Policy:

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that would cover our operating costs for one school term. This is currently approximately £30,000. This target was achieved this year with general unrestricted funds being £104,958 at the year end.

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We have initiated a new outdoor project in the side garden, which we will be working on over the coming months. At present, the floor has been re-done and we plan to add some planters for children to use for gardening activities. We also plan to upgrade the side gates by installing taller, durable metal gates to enhance security and functionality.

We are also planning to install a washing machine in the locker room, replace 2 of the locks around preschool and mount 2 door curtains.

There will also be ongoing upgrades of inside provisions such as toys, books, trays, tables and chairs etc. as and when necessary, along with IT equipment such as the printer which may need replacing in 2025.

As always, we will carefully monitor staff costs and child enrolment to maintain a strong and stable financial position. Where capacity allows, we will focus on welcoming new children to our preschool, as well as our breakfast and after school club.

We will continue to actively pursue grant opportunities and organize fundraising events to support and enhance the preschool.

Structure, governance and management

The charity is a company limited by guarantee governed by its articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Dawn Grainger
Mrs Nicola Morris
Mrs Hannah Corner
Mr Chris Chapman
Dr Laura Patel
Miss Kirsty Roe

Recruitment and appointment of trustees

Trustees are appointed or reappointed annually at the Annual General Meeting held in May.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Alne Pre-school Playgroup is managed by a voluntary committee of parents/carers and individuals who support the aims and objectives of the group. We have six members of staff comprising a Manager, one Deputy Manager and three Pre-school Playgroup Assistants. We are members of the Pre-school Learning Alliance and are registered with and regularly inspected by Ofsted. We follow the Early Years Foundation Stage (EYFS) which is the statutory framework that sets the standards that all Early Years providers must meet.

ALNE PRE-SCHOOL PLAY GROUP
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees' report was approved by the Board of Trustees.

K. Roe

Miss Kirsty Roe
Trustee

Date: 10/2/2025

ALNE PRE-SCHOOL PLAY GROUP
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ALNE PRE-SCHOOL PLAY GROUP

I report to the trustees on my examination of the financial statements of Alne Pre-school Play Group (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Hunter Gee Holroyd

Nigel Everard BA FCA
Club Chambers
Museum Street
York
YO1 7DN

Dated: 11/02/2025

ALNE PRE-SCHOOL PLAY GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	2	159,050	-	159,050	142,694	-	142,694
Other trading activities	3	3,502	-	3,502	1,310	-	1,310
Investments	4	1,055	-	1,055	474	-	474
Total income		<u>163,607</u>	<u>-</u>	<u>163,607</u>	<u>144,478</u>	<u>-</u>	<u>144,478</u>
Expenditure on:							
Raising funds	5	-	-	-	20	-	20
Charitable activities	6	150,292	2,753	153,045	126,353	3,675	130,028
Total expenditure		<u>150,292</u>	<u>2,753</u>	<u>153,045</u>	<u>126,373</u>	<u>3,675</u>	<u>130,048</u>
Net income/(expenditure)		13,315	(2,753)	10,562	18,105	(3,675)	14,430
Transfers between funds		18	(18)	-	-	-	-
Net movement in funds	8	13,333	(2,771)	10,562	18,105	(3,675)	14,430
Reconciliation of funds:							
Fund balances at 1 September 2023		222,882	2,771	225,653	204,777	6,446	211,223
Fund balances at 31 August 2024		<u>236,215</u>	<u>-</u>	<u>236,215</u>	<u>222,882</u>	<u>2,771</u>	<u>225,653</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ALNE PRE-SCHOOL PLAY GROUP

BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		131,257		134,670
Current assets					
Debtors	13	586		872	
Cash at bank and in hand		120,127		94,170	
		<u>120,713</u>		<u>95,042</u>	
Creditors: amounts falling due within one year	14	<u>(15,755)</u>		<u>(4,059)</u>	
Net current assets			<u>104,958</u>		<u>90,983</u>
Total assets less current liabilities			<u>236,215</u>		<u>225,653</u>
The funds of the charity					
Restricted income funds	15		-		2,771
Unrestricted funds	16		<u>236,215</u>		<u>222,882</u>
			<u>236,215</u>		<u>225,653</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10/2/2025

Kirsty Roe
Miss Kirsty Roe
Trustee

Company registration number 08056940 (England and Wales)

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services. Costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are all allocated directly to a particular activity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including costs of the independent examination.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building	2% straight line
----------	------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease).

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
NYCC Fees received	159,050	142,694

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Company information

Alne Pre-school Play Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Alne Primary School, Main Street, Alne, York, YO61 1RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees received are accounted for on a receipts basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from fundraising events is included when a specific fund raising event has been held.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	3,502	1,310

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,055	474

5 Raising funds

	Total 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Staging fundraising events	-	20
	-	20

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

6 Expenditure on charitable activities

	Playgroup Activities 2024 £	Playgroup Activities 2023 £
Direct costs		
Staff costs	108,357	92,120
Depreciation and impairment	3,413	3,413
Equipment	5,120	9,303
Rent	-	291
PLA membership/insurance	2,170	880
Postage and stationery	131	309
Telephone	704	567
Refreshments	7,020	6,686
Ofsted	220	220
Licences	131	118
Electricity and water	3,218	2,937
Professional fees	1,335	3,291
Council tax	1,483	898
Sundry expenses	1,514	1,468
Repairs	10,163	798
Bad debts	505	-
	<u>145,484</u>	<u>123,299</u>
Share of support and governance costs (see note 7)		
Governance	7,561	6,729
	<u>153,045</u>	<u>130,028</u>
Analysis by fund		
Unrestricted funds	150,292	126,353
Restricted funds	2,753	3,675
	<u>153,045</u>	<u>130,028</u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

7	Support costs	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
	Accountancy	-	1,797	1,797	1,742	Governance
	Bookkeeping and Sage costs	-	5,764	5,764	4,987	Governance
		-	7,561	7,561	6,729	
	Analysed between:					
	Charitable activities	-	7,561	7,561	6,729	
8	Net movement in funds				2024 £	2023 £
	The net movement in funds is stated after charging/(crediting):					
	Depreciation of owned tangible fixed assets				3,413	3,413
9	Trustees					
	None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed any expenses.					
10	Employees					
	Number of employees					
	The average monthly number of employees during the year was:					
				2024 Number	2023 Number	
	Education and development			6	6	
	Employment costs					
				2024 £	2023 £	
	Wages and salaries			99,487	87,904	
	Agency staff costs			8,870	4,216	
				108,357	92,120	

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

12 Tangible fixed assets

	Building £
Cost	
At 1 September 2023	170,647
At 31 August 2024	<u>170,647</u>
Depreciation and impairment	
At 1 September 2023	35,977
Depreciation charged in the year	3,413
At 31 August 2024	<u>39,390</u>
Carrying amount	
At 31 August 2024	<u>131,257</u>
At 31 August 2023	<u>134,670</u>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	586	872
	<u>586</u>	<u>872</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	15,755	4,059
	<u>15,755</u>	<u>4,059</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023 £	Resources expended £	Transfers £	At 31 August 2024 £
Co-op grant funding	2,771	(2,753)	(18)	-
	<u>2,771</u>	<u>(2,753)</u>	<u>(18)</u>	<u>-</u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

15 Restricted funds (Continued)

Previous year:	At 1 September 2022 £	Resources expended £	Transfers £	At 31 August 2023 £
Co-op grant funding	5,738	(2,967)	-	2,771
NYCC grant funding	708	(708)	-	-
	<u>6,446</u>	<u>3,675</u>	<u>-</u>	<u>2,771</u>

Co-op Grant to be used to purchase new outside play equipment, mud kitchen, raised planting for growing fruit and vegetables. New rain water collection butts will be installed.

NYCC Locality budget grant of £708 for the purpose of a water mill wall for water play.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
Playgroup buildings fund	134,670	-	(3,413)	-	131,257
General funds	88,212	163,607	(146,879)	18	104,958
	<u>222,882</u>	<u>163,607</u>	<u>(150,292)</u>	<u>18</u>	<u>236,215</u>
Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
Playgroup buildings fund	138,083	-	(3,413)	-	134,670
General funds	66,694	144,478	(122,960)	-	88,212
	<u>204,777</u>	<u>144,478</u>	<u>126,373</u>	<u>-</u>	<u>222,882</u>

The designated building fund reflects the cost of the playgroup buildings less depreciation charged.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	131,257	-	131,257
Current assets/(liabilities)	104,958	-	104,958
	<u>236,215</u>	<u>-</u>	<u>236,215</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	134,670	-	134,670
Current assets/(liabilities)	88,212	2,771	90,983
	<u>222,882</u>	<u>2,771</u>	<u>225,653</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ALNE PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1147197

Accounts

ALNE PRE-SCHOOL PLAY GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

Company Registration No. 08056940 (England and Wales)

Charity Registration No. 1147197

ALNE PRE-SCHOOL PLAY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Dawn Grainger Mrs Nicola Morris Mrs Hannah Corner Mr Chris Chapman Dr Laura Patel Miss Kirsty Roe	(Appointed 18 January 2023)
Secretary	Dr Laura Patel	
Charity number	1147197	
Company number	08056940	
Principal address	Alne Pre-school Playgroup Alne Primary School Main Steet Alne YO61 1RT	
Registered office	Alne Primary School Main Street Alne York YO61 1RT	
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	HSBC Bank plc Market Place Easingwold York YO61 3AA	

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ALNE PRE-SCHOOL PLAY GROUP
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

We care for and educate children from Alne and surrounding villages from 2 years old until they start primary school. Our aim is to encourage the development and education of these children through play in a safe, stimulating environment; developing their ability to co-operate and share; teaching them to treat others with kindness and respect; encouraging them to become independent learners, to make friends and to have fun. We are open to all and welcome children with special learning needs or physical disabilities.

Since moving into our new building in April 2013 we have been able to expand our activities to include a breakfast club and an after school club, both of which are open to children up to 11 years.

We have also been able to extend our opening hours and we are now open Mondays to Fridays from 8.00am to 6.00pm.

Outwood Primary Academy no longer offers any afterschool or holiday club. Alne Preschool playgroup now provides a full afterschool facility up to 11 years old during term time, Monday to Friday and more places are available during the school holidays.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Following the turbulence in child attendance numbers and staff costs as a result of the COVID 19 pandemic and the academisation of the neighbouring Alne Primary school, we continue to work hard to bring down staff costs and increase the number of children using the setting within the ratios set by the Early Years Foundation Statutory Framework.

Some funding has been gained through grants awarded to the preschool allowing the opportunity to invest in outdoor play provision improvements such as replacement of the outdoor flooring to ensure the garden remains a safe and clean area for children to play.

Financial review

Incoming resources for the year were £144,478 (2022 £123,950) including fees received of £144,447 and fundraising income of £1,310.

Reserves Policy:

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that would cover our operating costs for one school term. This is currently approximately £30,000. This target was achieved this year with general unrestricted funds being £88,212 at the year end.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Plans for future periods

Following the success of Alne Preschool after-school provision club (previously run via Outwood Primary Academy Alne), this year we hope to build on that success by increasing numbers of children attending, along with increasing the number of Early Years children and pre-schoolers. As mentioned in the previous report, Alne Pre-school has been working to recruit new qualified staff to the setting which has so far been successful. This is something we will continue to work on and monitor to ensure effective staff to children ratios. As recruitment has been a challenge in the childcare sector recently, we are also focusing on ensuring that we have a strong team of permanently employed staff, to minimise the need for supply staff and maintain consistency for the children.

We also intend to continue applying for Grants to help with updating and improving both the inside and outside provision at Alne Preschool Playgroup. Additional funding has also been raised through events in support of the Alne Pre-school which is being invested in further improvements in the garden area, indoor provisions and improving our storage facilities.

Structure, governance and management

The charity is a company limited by guarantee governed by its articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Dawn Grainger

Mrs Nicola Morris

Mrs Hannah Corner

Mr Chris Chapman

Dr Laura Patel

Miss Kirsty Roe

(Appointed 18 January 2023)

Trustees are appointed or reappointed annually at the Annual General Meeting held in May.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Alne Pre-school Playgroup is managed by a voluntary committee of parents/carers and individuals who support the aims and objectives of the group. We have six members of staff comprising a Manager, one Deputy Manager and three Pre-school Playgroup Assistants. We are members of the Pre-school Learning Alliance and are registered with and regularly inspected by Ofsted. We follow the Early Years Foundation Stage (EYFS) which is the statutory framework that sets the standards that all Early Years providers must meet.

The trustees' report was approved by the Board of Trustees.

Miss Kirsty Roe
Trustee

27 March 2024

ALNE PRE-SCHOOL PLAY GROUP
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ALNE PRE-SCHOOL PLAY GROUP

I report to the trustees on my examination of the financial statements of Alne Pre-school Play Group (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Hunter Gee Holroyd

Nigel Everard BA FCA
Club Chambers
Museum Street
York
YO1 7DN

Dated: 8 April 2024

ALNE PRE-SCHOOL PLAY GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>							
Voluntary income	2	-	-	-	-	5,311	5,311
Charitable activities	3	142,694	-	142,694	117,450	-	117,450
Other trading activities	4	1,310	-	1,310	953	-	953
Investments	5	474	-	474	35	-	35
Other income	6	-	-	-	201	-	201
Total income		144,478	-	144,478	118,639	5,311	123,950
<u>Expenditure on:</u>							
Raising funds	7	20	-	20	93	-	93
Charitable activities	8	126,353	3,675	130,028	107,506	1,100	108,606
Total expenditure		126,373	3,675	130,048	107,599	1,100	108,699
Net income/(expenditure) for the year/							
Net movement in funds		18,105	(3,675)	14,430	11,040	4,211	15,251
Fund balances at 1 September 2022		204,777	6,446	211,223	193,737	2,235	195,972
Fund balances at 31 August 2023		222,882	2,771	225,653	204,777	6,446	211,223

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALNE PRE-SCHOOL PLAY GROUP

BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		134,670		138,083
Current assets					
Debtors	13	872		4,009	
Cash at bank and in hand		94,170		77,094	
		<u>95,042</u>		<u>81,103</u>	
Creditors: amounts falling due within one year	14	<u>(4,059)</u>		<u>(7,963)</u>	
Net current assets			90,983		73,140
Total assets less current liabilities			<u>225,653</u>		<u>211,223</u>
Income funds					
Restricted funds	15		2,771		6,446
<u>Unrestricted funds</u>					
Designated funds	16	134,670		138,083	
General unrestricted funds		<u>88,212</u>		<u>66,694</u>	
			<u>222,882</u>		<u>204,777</u>
			<u>225,653</u>		<u>211,223</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 March 2024

Miss Kirsty Roe
Trustee

Company registration number 08056940

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Company information

Alne Pre-school Play Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Alne Primary School, Main Street, Alne, York, YO61 1RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees received are accounted for on a receipts basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from fundraising events is included when a specific fund raising event has been held.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services. Costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are all allocated directly to a particular activity. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including costs of the independent examination.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building	2% straight line
----------	------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Voluntary income

	Total	Restricted funds
	2023	2022
	£	£
Grants receivable for core activities	-	5,311

ALNE PRE-SCHOOL PLAY GROUP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

3 Charitable activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
NYCC Fees received	142,694	117,450

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	1,310	953

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	474	35

6 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Furlough claim grants	-	201

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	20	93
	<u>20</u>	<u>93</u>

8 Charitable activities

	Playgroup activities	Playgroup activities
	2023	2022
	£	£
Staff costs	92,120	81,782
Depreciation and impairment	3,413	3,413
Equipment	9,303	2,834
Rent	291	583
PLA membership/insurance	880	1,132
Postage and stationery	309	516
Telephone	567	405
Refreshments	6,686	6,964
Ofsted	220	220
Licences	118	84
Electricity and water	2,937	1,671
Professional fees	3,291	621
Council tax	898	465
Sundry expenses	1,468	1,298
Repairs	798	865
Bad debts	-	151
	<u>123,299</u>	<u>103,004</u>
Share of governance costs (see note 9)	6,729	5,602
	<u>130,028</u>	<u>108,606</u>
Analysis by fund		
Unrestricted funds	126,353	107,506
Restricted funds	3,675	1,100
	<u>130,028</u>	<u>108,606</u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

9 Support costs	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Accountancy	-	1,742	1,742	1,584	Governance
Bookkeeping and Sage costs	-	4,987	4,987	4,018	Governance
	-	6,729	6,729	5,602	
Analysed between:					
Charitable activities	-	6,729	6,729	5,602	

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed any expenses.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Education and development	5	6
Employment costs	2023 £	2022 £
Wages and salaries	87,904	81,782
Agency staff costs	4,216	-
	92,120	81,782

There were no employees whose annual remuneration was £60,000 or more.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

12 Tangible fixed assets

	Building £
Cost	
At 1 September 2022	170,647
At 31 August 2023	170,647
Depreciation and impairment	
At 1 September 2022	32,564
Depreciation charged in the year	3,413
At 31 August 2023	35,977
Carrying amount	
At 31 August 2023	134,670
At 31 August 2022	138,083

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	872	4,009

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	31
Accruals and deferred income	4,059	7,932

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					
	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 1 September 2022	Resources expended	Balance at 31 August 2023
	£	£	£	£	£	£
Co-op grant funding	1,527	4,211	-	5,738	(2,967)	2,771
NYCC grant funding	708	-	-	708	(708)	-
Outdoor project	-	1,100	(1,100)	-	-	-
	<u>2,235</u>	<u>5,311</u>	<u>(1,100)</u>	<u>6,446</u>	<u>(3,675)</u>	<u>2,771</u>

Co-op Grant to be used to purchase new outside play equipment, mud kitchen, raised planting for growing fruit and vegetables. New rain water collection butts will be installed.

NYCC Locality budget grant of £708 for the purpose of a water mill wall for water play.

Outdoor project relates to further grants received to be used on expenditure on the outdoor project.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2021	Resources expended	Balance at 1 September 2022	Resources expended	Balance at 31 August 2023
	£	£	£	£	£
Playgroup buildings fund	141,496	(3,413)	138,083	(3,413)	134,670
	<u>141,496</u>	<u>(3,413)</u>	<u>138,083</u>	<u>(3,413)</u>	<u>134,670</u>

The designated building fund reflects the cost of the playgroup buildings less depreciation charged.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2023 are represented by:						
Tangible assets	134,670	-	134,670	138,083	-	138,083
Current assets/(liabilities)	88,212	2,771	90,983	66,694	6,446	73,140
	<u>222,882</u>	<u>2,771</u>	<u>225,653</u>	<u>204,777</u>	<u>6,446</u>	<u>211,223</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ALNE PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1147197

Accounts

ALNE PRE-SCHOOL PLAY GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

Company Registration No. 08056940 (England and Wales)

Charity Registration No. 1147197

ALNE PRE-SCHOOL PLAY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Dawn Grainger Mrs Nicola Morris Mrs Hannah Corner Mr Chris Chapman Dr Laura Patel Mrs Kirsty Roe	(Appointed 18 January 2023)
Secretary	Dr Laura Patel	
Charity number	1147197	
Company number	08056940	
Principal address	Alne Pre-school Playgroup Alne Primary School Main Steet Alne YO61 1RT	
Registered office	Alne Primary School Main Street Alne York YO61 1RT	
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	HSBC Bank plc Market Place Easingwold York YO61 3AA	

ALNE PRE-SCHOOL PLAY GROUP

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ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

We care for and educate children from Alne and surrounding villages from 2 years old until they start primary school. Our aim is to encourage the development and education of these children through play in a safe, stimulating environment; developing their ability to co-operate and share; teaching them to treat others with kindness and respect; encouraging them to become independent learners, to make friends and to have fun. We are open to all and welcome children with special learning needs or physical disabilities.

Since moving into our new building in April 2013 we have been able to expand our activities to include a breakfast club and an after school club, both of which are open to children up to 11 years.

We have also been able to extend our opening hours and we are now open Mondays to Fridays from 8.00am to 6.00pm.

Outwood Primary Academy no longer offers any afterschool or holiday club. Alne Preschool playgroup now provides a full afterschool facility up to 11 years old during term time, Monday to Friday and more places are available during the school holidays.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Following the turbulence in child attendance numbers and staff costs as a result of the COVID 19 pandemic and the academisation of the neighbouring Alne Primary school, we have worked hard to bring down staff costs and increase the number of children using the setting within the ratios set by the Early Years Foundation Statutory Framework.

Some funding has been gained through grants awarded to the preschool allowing the opportunity to invest in outdoor play provision improvements.

Financial review

Incoming resources for the year were £123,915 including fees received of £117,450, fundraising income of £953 and grants of £5,311.

Reserves Policy:

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that would cover our operating costs for one school term. This is currently approximately £25,000. This target was achieved this year with general unrestricted funds being £66,694 at the year end.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Plans for future periods

After successfully taking the after school provision from Alne Primary Academy Outwood, this year we intend to build on that success and to continue in increasing the number of Early Years children and pre-schoolers.

There is an action plan in place to recruit new qualified staff to the setting. We also intend to continue applying for Grants to help with updating and improving both the inside and outside provision at Alne Preschool Playgroup.

Structure, governance and management

The charity is a company limited by guarantee governed by its articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Dawn Grainger

Mrs Nicola Morris

Mrs Hannah Corner

Mr Chris Chapman

Dr Laura Patel

Mrs Kirsty Roe

(Appointed 18 January 2023)

Trustees are appointed or reappointed annually at the Annual General Meeting held in February.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Alne Pre-school Playgroup is managed by a voluntary committee of parents/carers and individuals who support the aims and objectives of the group. We have six members of staff comprising a Manager, one Deputy Manager and four Pre-school Playgroup Assistants. We are members of the Pre-school Learning Alliance and are registered with and regularly inspected by Ofsted. We follow the Early Years Foundation Stage (EYFS) which is the statutory framework that sets the standards that all Early Years providers must meet.

The trustees' report was approved by the Board of Trustees.

Mrs Nicola Morris

Trustee

Dated: 2 March 2023

ALNE PRE-SCHOOL PLAY GROUP
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ALNE PRE-SCHOOL PLAY GROUP

I report to the trustees on my examination of the financial statements of Alne Pre-school Play Group (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Hunter Gee Holroyd

Nigel Atkinson FCA
Club Chambers
Museum Street
York
YO1 7DN

Dated: 20 March 2023

ALNE PRE-SCHOOL PLAY GROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Voluntary income	2	-	5,311	5,311	-	2,235	2,235
Charitable activities	3	117,450	-	117,450	112,817	-	112,817
Other trading activities	4	953	-	953	2,211	-	2,211
Investments	5	-	-	-	4	-	4
Other income	6	201	-	201	2,516	-	2,516
Total income		<u>118,604</u>	<u>5,311</u>	<u>123,915</u>	<u>117,548</u>	<u>2,235</u>	<u>119,783</u>
<u>Expenditure on:</u>							
Raising funds	7	93	-	93	216	-	216
Charitable activities	8	107,471	1,100	108,571	114,579	250	114,829
Total resources expended		<u>107,564</u>	<u>1,100</u>	<u>108,664</u>	<u>114,795</u>	<u>250</u>	<u>115,045</u>
Net income for the year/ Net movement in funds		11,040	4,211	15,251	2,753	1,985	4,738
Fund balances at 1 September 2021		<u>193,737</u>	<u>2,235</u>	<u>195,972</u>	<u>190,984</u>	<u>250</u>	<u>191,234</u>
Fund balances at 31 August 2022		<u><u>204,777</u></u>	<u><u>6,446</u></u>	<u><u>211,223</u></u>	<u><u>193,737</u></u>	<u><u>2,235</u></u>	<u><u>195,972</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALNE PRE-SCHOOL PLAY GROUP

BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		138,083		141,496
Current assets					
Debtors	13	4,009		402	
Cash at bank and in hand		77,094		55,984	
			81,103		56,386
Creditors: amounts falling due within one year	14	(7,963)		(1,910)	
Net current assets			73,140		54,476
Total assets less current liabilities			211,223		195,972
Income funds					
Restricted funds	15		6,446		2,235
<u>Unrestricted funds</u>					
Designated funds	16	138,083		141,496	
General unrestricted funds		66,694		52,241	
			204,777		193,737
			211,223		195,972

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 2 March 2023

Mrs Nicola Morris
Trustee

Company Registration No. 08056940

ALNE PRE-SCHOOL PLAY GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Company information

Alne Pre-school Play Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Alne Primary School, Main Street, Alne, York, YO61 1RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees received are accounted for on a receipts basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from fundraising events is included when a specific fund raising event has been held.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services. Costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are all allocated directly to a particular activity. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including costs of the independent examination.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building	2% straight line
----------	------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Voluntary income

	Restricted funds	Restricted funds
	2022	2021
	£	£
Grants receivable for core activities	5,311	2,235

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

3 Charitable activities

Fees - NYCC **Fees - NYCC**
2022 **2021**
£ **£**

Fees received	117,450	112,817
	<u> </u>	<u> </u>

4 Other trading activities

Unrestricted **Unrestricted**
funds **funds**
2022 **2021**
£ **£**

Fundraising events	953	2,211
	<u> </u>	<u> </u>

5 Investments

Total **Unrestricted**
2022 **funds**
£ **2021**
£

Interest receivable	-	4
	<u> </u>	<u> </u>

6 Other income

Unrestricted **Total**
funds **2021**
2022 **£**
£

Furlough claim grants	201	2,516
	<u> </u>	<u> </u>

7 Raising funds

Unrestricted **Unrestricted**
funds **funds**
2022 **2021**
£ **£**

<u>Fundraising and publicity</u>		
Staging fundraising events	93	216
	<u> </u>	<u> </u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

7	Raising funds	(Continued)	
		93	216
		<u>93</u>	<u>216</u>
8	Charitable activities	Playgroup activities 2022 £	Playgroup activities 2021 £
	Staff costs	81,782	90,453
	Depreciation and impairment	3,413	3,413
	Equipment	2,834	704
	Rent	583	(375)
	PLA membership/insurance	1,132	1,116
	Postage and stationery	516	200
	Telephone	405	386
	Refreshments	6,964	5,038
	Ofsted	220	220
	Licences	84	103
	Electricity and water	1,671	4,212
	Professional fees	621	1,062
	Council tax	465	53
	Sundry expenses	1,263	1,647
	Repairs	865	972
	Bad debts	151	364
		<u>102,969</u>	<u>109,568</u>
	Share of governance costs (see note 9)	5,602	5,261
		<u>108,571</u>	<u>114,829</u>
		<u>108,571</u>	<u>114,829</u>
	Analysis by fund		
	Unrestricted funds	107,471	114,579
	Restricted funds	1,100	250
		<u>108,571</u>	<u>114,829</u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

9 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Accountancy	-	1,584	1,584	1,506	Governance
Bookkeeping and Sage costs	-	4,018	4,018	3,755	Governance
	<u>-</u>	<u>5,602</u>	<u>5,602</u>	<u>5,261</u>	
Analysed between:					
Charitable activities	-	5,602	5,602	5,261	
	<u>-</u>	<u>5,602</u>	<u>5,602</u>	<u>5,261</u>	

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed any expenses.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Education and development	<u>5</u>	<u>6</u>

Employment costs

	2022 £	2021 £
Wages and salaries	<u>81,782</u>	<u>90,453</u>

There were no employees whose annual remuneration was £60,000 or more.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

12 Tangible fixed assets		Building
		£
Cost		
At 1 September 2021		170,647
		<hr/>
At 31 August 2022		170,647
		<hr/>
Depreciation and impairment		
At 1 September 2021		29,151
Depreciation charged in the year		3,413
		<hr/>
At 31 August 2022		32,564
		<hr/>
Carrying amount		
At 31 August 2022		138,083
		<hr/> <hr/>
At 31 August 2021		141,496
		<hr/> <hr/>
13 Debtors		
	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	4,009	402
	<hr/> <hr/>	<hr/> <hr/>
14 Creditors: amounts falling due within one year		
	2022	2021
	£	£
Trade creditors	31	29
Accruals and deferred income	7,932	1,881
	<hr/>	<hr/>
	7,963	1,910
	<hr/> <hr/>	<hr/> <hr/>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 August 2022
	Balance at 1 September 2020	Incoming resources	Resources expended	Balance at 1 September 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Breakfast Clubs	250	-	(250)	-	-	-	-
Co-op grant funding	-	1,527	-	1,527	4,211	-	5,738
NYCC grant funding	-	708	-	708	-	-	708
Outdoor project	-	-	-	-	1,100	(1,100)	-
	<u>250</u>	<u>2,235</u>	<u>(250)</u>	<u>2,235</u>	<u>5,311</u>	<u>(1,100)</u>	<u>6,446</u>

The Breakfast Clubs fund reflects a Groundworks grant towards costs in running the clubs.

Co-op Grant to be used to purchase new outside play equipment, mud kitchen, raised planting for growing fruit and vegetables. New rain water collection butts will be installed.

NYCC Locality budget grant of £708 for the purpose of a water mill wall for water play.

Outdoor project relates to further grants received to be used on expenditure on the outdoor project.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2020	Resources expended	Balance at 1 September 2021	Resources expended	Balance at 31 August 2022
	£	£	£	£	£
Playgroup buildings fund	144,909	(3,413)	141,496	(3,413)	138,083
	<u>144,909</u>	<u>(3,413)</u>	<u>141,496</u>	<u>(3,413)</u>	<u>138,083</u>

The designated building fund reflects the cost of the playgroup buildings less depreciation charged.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:						
Tangible assets	138,083	-	138,083	141,496	-	141,496
Current assets/(liabilities)	66,694	6,446	73,140	52,241	2,235	54,476
	<u>204,777</u>	<u>6,446</u>	<u>211,223</u>	<u>193,737</u>	<u>2,235</u>	<u>195,972</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

ALNE PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1147197

Accounts

ALNE PRE-SCHOOL PLAY GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

Company Registration No. 08056940 (England and Wales)

Charity Registration No. 1147197

ALNE PRE-SCHOOL PLAY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Dawn Grainger Mrs Nicola Morris Mrs Hannah Corner Mr Chris Chapman
Secretary	Dr L J Patel
Charity number	1147197
Company number	08056940
Principal address	Alne Pre-school Playgroup Alne Primary School Main Steet Alne YO61 1RT
Registered office	Alne Primary School Main Street Alne York YO61 1RT
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN
Bankers	HSBC Bank plc Market Place Easingwold York YO61 3AA

ALNE PRE-SCHOOL PLAY GROUP

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Statement of financial activities	4
Balance sheet	5
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ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

We care for and educate children from Alne and surrounding villages from 2 years old until they start primary school. Our aim is to encourage the development and education of these children through play in a safe, stimulating environment; developing their ability to co-operate and share; teaching them to treat others with kindness and respect; encouraging them to become independent learners, to make friends and to have fun. We are open to all and welcome children with special learning needs or physical disabilities.

Since moving into our new building in April 2013 we have been able to expand our activities to include a breakfast club and an after school club, both of which are open to children up to 11 years.

We have also been able to extend our opening hours and we are now open Mondays to Fridays from 8.00am to 6.00pm. During the school holidays we are also open to children up to 11 years old on the days that Kool Club does not offer any holiday provision at Alne Primary School.

Outwood Primary Academy no longer offers any afterschool or holiday club. Alne Preschool playgroup now provides a full afterschool facility up to 11 years old during term time, Monday to Friday and more places are available during the school holidays.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the January 2021 lockdown, the preschool remained open to all children. Some children temporarily stayed away for family reasons but re-joined once the schools reopened to all children at Easter. We ceased to use furlough to support paying staff and instead looked at staffing levels and rotas. No staff were made redundant.

This was a much better year financially with no enforced closures due to the covid pandemic, addressing staffing levels and starting to raise money through fundraising and local grants.

Financial review

Incoming resources for the year were £119,783 including fees received of £112,817, fundraising income of £2,211 and investment income of £4.

Reserves Policy:

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that would cover our operating costs for one school term. This is currently approximately £25,000. This target was achieved this year with general unrestricted funds being £52,241 at the year end.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Plans for future periods

The Preschool setting has agreed to take the provision of after school and holiday club from the Outwood Primary Academy Alne. This will increase revenue across the year.

The Grants money awarded to the preschool will be used to upgrade the outside play area with new toys, bikes and play equipment. There will also be a watermill, water play wall purchased and installed thanks to the locality budget grant of £708.

Structure, governance and management

The charity is a company limited by guarantee governed by its articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Dawn Grainger

Mrs Nicola Morris

Mrs Hannah Corner

Mrs Roharna Vitty

(Resigned 3 October 2020)

Mr Chris Chapman

Trustees are appointed or reappointed annually at the Annual General Meeting held in February.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Alne Pre-school Playgroup is managed by a voluntary committee of parents/carers and individuals who support the aims and objectives of the group. We have six members of staff comprising a Manager, one Deputy Manager and four Pre-school Playgroup Assistants. We are members of the Pre-school Learning Alliance and are registered with and regularly inspected by Ofsted. We follow the Early Years Foundation Stage (EYFS) which is the statutory framework that sets the standards that all Early Years providers must meet.

The trustees' report was approved by the Board of Trustees.

.....
Mrs Nicola Morris

Trustee

Dated:

ALNE PRE-SCHOOL PLAY GROUP
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ALNE PRE-SCHOOL PLAY GROUP

I report to the trustees on my examination of the financial statements of Alne Pre-school Play Group (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Hunter Gee Holroyd

Nigel Atkinson FCA
Club Chambers
Museum Street
York
YO1 7DN

Dated:

ALNE PRE-SCHOOL PLAY GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Voluntary income	2	-	2,235	2,235	-	500	500
Charitable activities	3	112,817	-	112,817	101,402	-	101,402
Other trading activities	4	2,211	-	2,211	676	-	676
Investments	5	4	-	4	85	-	85
Other income	6	2,516	-	2,516	2,692	-	2,692
Total income		117,548	2,235	119,783	104,855	500	105,355
Expenditure on:							
Raising funds	7	216	-	216	245	-	245
Charitable activities	8	114,579	250	114,829	116,864	250	117,114
Total resources expended		114,795	250	115,045	117,109	250	117,359
Net income/(expenditure) for the year/ Net movement in funds		2,753	1,985	4,738	(12,254)	250	(12,004)
Fund balances at 1 September 2020		190,984	250	191,234	203,238	-	203,238
Fund balances at 31 August 2021		193,737	2,235	195,972	190,984	250	191,234

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALNE PRE-SCHOOL PLAY GROUP

BALANCE SHEET AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		141,496		144,909
Current assets					
Debtors	13	402		1,600	
Cash at bank and in hand		55,984		47,557	
		<u>56,386</u>		<u>49,157</u>	
Creditors: amounts falling due within one year	14	<u>(1,910)</u>		<u>(2,832)</u>	
Net current assets			54,476		46,325
Total assets less current liabilities			<u>195,972</u>		<u>191,234</u>
Income funds					
Restricted funds	15		2,235		250
<u>Unrestricted funds</u>					
Designated funds	16	141,496		144,909	
General unrestricted funds		<u>52,241</u>		<u>46,075</u>	
			193,737		190,984
			<u>195,972</u>		<u>191,234</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
Mrs Nicola Morris
Trustee

Company Registration No. 08056940

ALNE PRE-SCHOOL PLAY GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Company information

Alne Pre-school Play Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Alne Primary School, Main Street, Alne, York, YO61 1RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees received are accounted for on a receipts basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from fundraising events is included when a specific fund raising event has been held.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services. Costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are all allocated directly to a particular activity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including costs of the independent examination.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building	2% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Voluntary income

	Restricted funds	Restricted funds
	2021	2020
	£	£
Grants receivable for core activities	2,235	500

ALNE PRE-SCHOOL PLAY GROUP

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

3 Charitable activities

	Fees - NYCC 2021 £	Fees - NYCC 2020 £
Fees received	112,817	101,402

4 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	2,211	676

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	4	85

6 Other income

	Unrestricted funds 2021 £	Total 2020 £
Furlough claim grants	2,516	2,692

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	216	245
	<u>216</u>	<u>245</u>

8 Charitable activities

	Playgroup activities	Playgroup activities
	2021	2020
	£	£
Staff costs	90,453	93,364
Depreciation and impairment	3,413	3,413
Equipment	704	1,623
Rent	(375)	500
PLA membership/insurance	1,116	1,116
Postage and stationery	200	169
Telephone	386	360
Refreshments	5,038	6,486
Ofsted	220	220
Licences	103	20
Electricity and water	4,212	3,113
Professional fees	1,062	1,096
Council tax	53	505
Sundry expenses	1,647	1,086
Repairs	972	1,609
Bad debts	364	-
	<u>109,568</u>	<u>114,680</u>
Share of governance costs (see note 9)	5,261	2,434
	<u>114,829</u>	<u>117,114</u>
Analysis by fund		
Unrestricted funds	114,579	116,864
Restricted funds	250	250
	<u>114,829</u>	<u>117,114</u>

ALNE PRE-SCHOOL PLAY GROUP

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

9 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Accountancy	-	1,506	1,506	1,428	Governance
Bookkeeping and Sage costs	-	3,755	3,755	1,006	Governance
	<u>-</u>	<u>5,261</u>	<u>5,261</u>	<u>2,434</u>	
Analysed between:					
Charitable activities	-	5,261	5,261	2,434	
	<u>-</u>	<u>5,261</u>	<u>5,261</u>	<u>2,434</u>	

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed any expenses.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Education and development	6	6
	<u>6</u>	<u>6</u>

Employment costs

	2021 £	2020 £
Wages and salaries	90,453	93,364
	<u>90,453</u>	<u>93,364</u>

There were no employees whose annual remuneration was £60,000 or more.

ALNE PRE-SCHOOL PLAY GROUP

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

12 Tangible fixed assets

	Building £
Cost	
At 1 September 2020	170,647
At 31 August 2021	<u>170,647</u>
Depreciation and impairment	
At 1 September 2020	25,738
Depreciation charged in the year	3,413
At 31 August 2021	<u>29,151</u>
Carrying amount	
At 31 August 2021	<u>141,496</u>
At 31 August 2020	<u><u>144,909</u></u>

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	402	-
Prepayments and accrued income	-	1,600
	<u>402</u>	<u>1,600</u>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	29	9
Accruals and deferred income	1,881	2,823
	<u>1,910</u>	<u>2,832</u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 September 2020	Incoming resources	Resources expended	Balance at 31 August 2021
	£	£	£	£	£	£
Breakfast Clubs	500	(250)	250	-	(250)	-
Co-op grant funding	-	-	-	1,527	-	1,527
NYCC grant funding	-	-	-	708	-	708
	<u>500</u>	<u>(250)</u>	<u>250</u>	<u>2,235</u>	<u>(250)</u>	<u>2,235</u>

The Breakfast Clubs fund reflects a Groundworks grant towards costs in running the clubs.

Co-op Grant to be used to purchase new outside play equipment, mud kitchen, raised planting for growing fruit and vegetables. New rain water collection butts will be installed.

NYCC Locality budget grant of £708 for the purpose of a water mill wall for water play.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2019	Resources expended	Transfers	Balance at 1 September 2020	Resources expended	Balance at 31 August 2021
	£	£	£	£	£	£
Playgroup buildings fund	139,322	(3,413)	9,000	144,909	(3,413)	141,496
	<u>139,322</u>	<u>(3,413)</u>	<u>9,000</u>	<u>144,909</u>	<u>(3,413)</u>	<u>141,496</u>

The designated building fund reflects the cost of the playgroup buildings less depreciation charged.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 August 2021 are represented by:						
Tangible assets	141,496	-	141,496	144,909	-	144,909
Current assets/ (liabilities)	52,241	2,235	54,476	46,075	250	46,325
	<u>193,737</u>	<u>2,235</u>	<u>195,972</u>	<u>190,984</u>	<u>250</u>	<u>191,234</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).