

Sowood Pre-School and Community Association

Charity number 1166047

Annual Report and Financial Statements for the year ended 31 August 2025



Sowood Pre-School and Community Association

Annual Report and Financial Statements for the year ended 31 August 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Sowood Pre-School and Community Association

Trustees' report for the year ended 31 August 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Malcolm James	Chair
Elizabeth Whyte	Secretary
Frank Greaves	Treasurer
Amanda Jackson	
Malcolm Gardner	

Charity number 1166047 Registered in England and Wales

Registered and principal address	Bankers
Sowood Community Centre	National Westminster Bank Plc
Stainland Road	1 Waterhouse Street
Sowood	Halifax
Halifax	HX1 1JA
HX4 9HY	

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) Association formed on 14 March 2016 and is governed by a constitution as amended on the 7 February 2020.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Sowood Pre-School and Community Association

Trustees' report (continued) for the year ended 31 August 2025

Objectives and activities

The charity's objects

The charity is established for the public benefit:

To further or benefit the residents of Calderdale, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

To develop and educate children and young people in particular by:

- 1) promoting their care and safety;
- 2) promoting their education and promoting parental involvement;
- 3) promoting their health and wellbeing;
- 4) providing services to support them and their families and carers;
- 5) providing services to individuals holding membership of the CIO; and
- 6) furthering the aims of the pre-school learning alliance.

The charity's main activities

We provide affordable and good quality childcare and early years education.

We look after the running and up-keep of Sowood Community Centre and promote it's use by other local groups in the community.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We continue to provide high-quality care and education for children aged 2–4, supporting families and offering additional sessions where needed through EYPP funding.

Our setting has welcomed new children and families throughout the year, and we currently support a high proportion of children with Special Educational Needs (SEN). We pride ourselves on providing an inclusive environment where every child can access a strong early education. We maintain positive working relationships with external agencies, including the ASD team, Portage, and Speech and Language services, ensuring that children receive the support they need.

We also have close links with our local primary school, which most of our children move on to after leaving preschool, helping to ensure a smooth transition.

The community centre continues to be a vibrant hub, used regularly five out of seven days each week. Activities include dog training sessions, WI meetings, and ad hoc community events, providing a valuable resource for residents.

Financial review

The net receipts for the year were £6,071, including net receipts of £9,116 on unrestricted funds and net payments of £3,045 on restricted funds.

Sowood Pre-School and Community Association

Trustees' report (continued) for the year ended 31 August 2025

Reserves policy

The charity's free reserves, at the year end were £73,930.

The policy states that a contingency fund or reserve should be held to cover any eventualities that could arise within the setting. The appropriate level was set at 3-6 months running costs.

Based on the 2024/2025 expenditure, this would equate to between £35k and £52k. The trustees are aware the reserves are currently over the target range, but for the coming financial year, they are being used to support ongoing operations. In addition, any excess reserves are being held to be able to run/purchase the Centre, should the opportunity arise in the future.

Trustees will continue to keep the policy under review to ensure that it is at a level that is appropriate to current needs.

Approved by the board of trustees on 23/2/26

Frank Greaves (Trustee)

Sowood Pre-School and Community Association

Independent examiner's report to the trustees of Sowood Pre-School and Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 August 2025, which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Sargeant ACA

25/2/26

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Sowood Pre-School and Community Association
Receipts and payments account
for the year ended 31 August 2025

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Receipts					
Grants and donations	(2)	309	88,244	88,553	96,583
Pre-school fees		9,158	-	9,158	17,663
Fundraising		456	-	456	664
Milk funding		267	-	267	183
Hall hire		10,475	-	10,475	11,324
Interest income		1,144	-	1,144	-
Other income		161	-	161	471
Total receipts		21,970	88,244	110,214	126,888
Payments					
Salaries		1,981	80,316	82,297	71,798
Payroll fees		379	-	379	257
Resources and supplies		1,151	1,450	2,601	3,357
Printing, stationery and advertising		261	-	261	1,096
Professional fees and subscriptions		631	-	631	345
Utilities		1,358	9,257	10,615	8,744
Repairs and maintenance		1,228	-	1,228	310
Telephone and internet		555	-	555	994
Insurance		1,276	-	1,276	1,252
Food and beverages		910	-	910	2,781
Community centre consumables		299	-	299	288
Milk		240	-	240	237
Staff training		214	266	480	2,941
Fundraising costs		127	-	127	72
Other expenditure		242	-	242	456
Independent examination		989	-	989	960
Computer costs		1,013	-	1,013	97
Grant repayment		-	-	-	279
Total payments		12,854	91,289	104,143	96,264
Net receipts / (payments)		9,116	(3,045)	6,071	30,624
Fund balances brought forward		64,814	25,807	90,621	59,997
Fund balances carried forward	(3)	73,930	22,762	96,692	90,621

Sowood Pre-School and Community Association
Statement of assets and liabilities
as at 31 August 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	73,860	22,762	96,622	90,130
Cash in hand	70	-	70	491
Total cash funds	<u>73,930</u>	<u>22,762</u>	<u>96,692</u>	<u>90,621</u>

Debtors and prepayments

	2025
	£
Debtors	357
Prepayments	1,047
	<u>1,404</u>

Assets retained for the charity's own use

Printers
Laptops
Various play equipment and furniture

Liabilities

	2025
	£
Creditors	580
Accruals	1,062
Other creditors	298
	<u>1,940</u>

The financial statements were approved by the board of trustees on 23/2/26

Frank Greaves (Trustee)

Sowood Pre-School and Community Association

Notes to the accounts

for the year ended 31 August 2025

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Sowood Pre-School and Community Association
Notes to the accounts continued
for the year ended 31 August 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Calderdale Council	-	88,244	88,244	93,404
Department for Education	-	-	-	2,400
Other donations	309	-	309	779
	<u>309</u>	<u>88,244</u>	<u>88,553</u>	<u>96,583</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Early Education Funding	20,390	75,905	76,356	-	19,939
EYPP & Deprivation	1,619	11,014	10,390	-	2,243
Inclusion Funding	845	1,325	1,590	-	580
Apprentice Payment	2,953	-	2,953	-	-
	<u>25,807</u>	<u>88,244</u>	<u>91,289</u>	<u>-</u>	<u>22,762</u>

Fund name	Purpose of restriction
Early Education Funding	For the supply of free early years provision for 2 to 4 year olds.
EYPP & Deprivation	To provide hot meals, extra sessions and resources to help learning and development of children from low income families.
Inclusion Funding	To provide one to one support and resources for children with Special Educational Needs and Disability (SEND).
Apprentice Payment	Towards apprenticeship training and assessment.

4 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.