

LITTLE VILLAGE LEARNERS AND FUN TRACK

England & Wales · Charity number 1195394

Details

Status Registered

Legal form CIO

Registered 2021-08-04

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

Contact

Address Mytholmroyd Community Centre
Caldene Avenue
Hebden Bridge
community centre
caldene avenue
HX7 5AF

Phone 01422882226

Email info@littlevillagelearners.com

Website www.littlevillagelearners.com

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF 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.

Activities: Providing childcare and education for local families. Fundraising activities to support the running of our group, keeping fees affordable for parents and carers. Working with the local school to provide wrap around care.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-07-31 | £321,814 | £309,437 | - | - |
| 2024-07-31 | £289,599 | £301,926 | - | - |
| 2023-07-31 | £315,000 | £277,000 | - | - |
| 2022-08-31 | £159,718 | £144,187 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------|------|------------|
| Cheryl Jane Ambler | | 2025-03-18 |
| Claire Elaine Wardley | | 2021-08-04 |
| Lyndsey Dawn Kata | | 2021-08-04 |
| Michael Halstead | | 2021-08-04 |
| Natalie Elizabeth Kata | | 2021-08-04 |

LITTLE VILLAGE LEARNERS AND FUN TRACK

England & Wales - Charity number 1195394

Accounts

Little Village Learners and Fun Track

Charity number 1195394

Annual Report and Financial Statements

for the year ended 31 July 2024



Little Village Learners and Fun Track

Annual Report and Financial Statements for the year ended 31 July 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Little Village Learners and Fun Track

Trustees' report for the year ended 31 July 2024

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 | Dates |
|------------------|-----------------|--------------|
| Lyndsey Kata | | |
| Natalie Kata | | |
| Claire Wardley | | |
| Michael Halstead | | |

Charity number 1195394 Registered in England and Wales

| Registered and principal address | Bankers | |
|---|-------------------------|---------|
| Mytholmroyd Community Centre | Barclays Bank | Natwest |
| Caldene Avenue | 39/47 Commercial Street | |
| Mytholmroyd | Halifax | |
| HX7 5AF | HX1 1BG | |

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 4 August 2021 and is governed by a constitution.

Method of recruitment and appointment of trustees

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

Little Village Learners and Fun Track

Trustees' report (continued) for the year ended 31 July 2024

Objectives and activities

The charity's objects

The development of children and young people 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
- 6) furthering the aims of the Pre-School Learning Alliance

The charity's main activities

Established in 1977, we are a friendly, lively playgroup situated in the local Community Centre. We offer a safe, stimulating and fun environment for children aged 14 weeks to 11 years old. We are Ofsted approved and have funded places available for children over 3 years and, where eligible, 2 year olds. Our aim is to help your child to socialise with other children and to learn skills through free-play and focused activities.

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 development and education of children and young people.

Achievements and performance

We have continued to provide affordable childcare in the local area and carried out internal fundraising to support our sustainability.

Financial review

The net expenditure for the year was £12,327, including net income of £2,325 on unrestricted funds and net expenditure of £14,652 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £84,013.

The operating reserve will be reviewed and adjusted by the Trustees, Management Committee and setting Management Team, monthly, in response to internal and external changes. Definitions and Goals The 'Operating Reserve Fund' is defined as the fund set aside by the Trustees and Management Committee. The minimum amount to be designated as operating reserve will be established as an amount sufficient to maintain services for a set period of 3 months. The target minimum operating reserve fund is equal to 3 months of average recurring operating costs, which we estimate to be £60,000.

The Management Committee Officers are responsible for ensuring that the Operating Reserve Fund is maintained and used only as described in this policy. The purpose of this reserves policy is to build and maintain an adequate level of unrestricted funds to support the organisations day-to-day operations in the event of unforeseen shortfalls. The reserve may also be used for one-time, non-recurring expenses.

This policy will be reviewed yearly and whenever there are significant changes in staff hours or numbers. We are currently slightly above our minimum reserves level, however given the ongoing economic uncertainties, trustees are comfortable with this, and in light of the suggested improvements required in financial management, will consider best use of these excess funds.

Approved by the board of trustees on 14/5/25

Lyndsey Kata (Trustee)

Little Village Learners and Fun Track

Independent examiner's report to the trustees of Little Village Learners and Fun Track

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 July 2024, which are set out on pages 5 to 11.

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

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

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; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Katy Sargeant ACA

14/5/25

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Little Village Learners and Fun Track
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 July 2024

| | Notes | 2024 | 2024 | 2024 | 2023 |
|--|-------|----------------|-----------------|-----------------|----------------|
| | | Unrestricted | Restricted | Total | Total |
| | | funds | funds | funds | funds |
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Grants and donations | (2) | - | 102,265 | 102,265 | 155,481 |
| Fees | | 183,445 | - | 183,445 | 151,436 |
| Milk rebate | | 321 | - | 321 | - |
| Bank interest | | 408 | - | 408 | 133 |
| Fundraising | | 2,825 | - | 2,825 | 2,266 |
| Other income | | 335 | - | 335 | 4,475 |
| Total income | | 187,334 | 102,265 | 289,599 | 313,791 |
| Expenditure on: | | | | | |
| Salaries and NI | (3) | 171,151 | 90,730 | 261,881 | 236,592 |
| Administration | | 102 | 1,306 | 1,408 | 1,825 |
| Bank and card machine charges | | 144 | 59 | 203 | 257 |
| Milk | | 1,154 | - | 1,154 | 1,121 |
| Telephone | | - | 1,641 | 1,641 | 1,648 |
| Subscriptions | | - | 347 | 347 | 523 |
| Fundraising expenditure | | 93 | - | 93 | 454 |
| Insurance | | - | 804 | 804 | 838 |
| Rent and room hire | | - | 9,622 | 9,622 | 8,400 |
| Repairs and maintenance | | - | 1,157 | 1,157 | 1,211 |
| Training | | - | 880 | 880 | 125 |
| Activities, trips, equipment and purchases | | 5,561 | 3,374 | 8,935 | 11,669 |
| Food | | 6,086 | - | 6,086 | 5,942 |
| Laundry and cleaning | | - | 31 | 31 | 26 |
| Professional fees | | - | 220 | 220 | - |
| Independent examination | | - | 2,016 | 2,016 | 1,800 |
| Staff gifts | | 572 | - | 572 | 104 |
| Bad debts | | 2,807 | - | 2,807 | 650 |
| Utilities | | - | 400 | 400 | 1,800 |
| Depreciation | | 1,669 | - | 1,669 | 310 |
| Total expenditure | | 189,339 | 112,587 | 301,926 | 275,295 |
| Net income / (expenditure) | | (2,005) | (10,322) | (12,327) | 38,496 |
| Transfers between funds | | 4,330 | (4,330) | - | - |
| Net movement in funds | | 2,325 | (14,652) | (12,327) | 38,496 |
| Fund balances brought forward | | 85,325 | 14,652 | 99,977 | 61,481 |
| Fund balances carried forward | (4) | 87,650 | - | 87,650 | 99,977 |

All incoming resources and resources expended derive from continuing activities.

Little Village Learners and Fun Track
Balance sheet
as at 31 July 2024

| | 2024 | 2024 | 2024 | 2023 |
|--|---------------|------------|---------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | (5) 3,637 | - | 3,637 | 621 |
| Total fixed assets | <u>3,637</u> | <u>-</u> | <u>3,637</u> | <u>621</u> |
| Current assets | | | | |
| Debtors and prepayments | (6) 13,187 | - | 13,187 | 13,144 |
| Cash at bank and in hand | (7) 75,548 | - | 75,548 | 89,805 |
| Total current assets | <u>88,735</u> | <u>-</u> | <u>88,735</u> | <u>102,949</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (8) 4,722 | - | 4,722 | 3,593 |
| Total current liabilities | <u>4,722</u> | <u>-</u> | <u>4,722</u> | <u>3,593</u> |
| Net current assets / (liabilities) | <u>84,013</u> | <u>-</u> | <u>84,013</u> | <u>99,356</u> |
| Net assets | <u>87,650</u> | <u>-</u> | <u>87,650</u> | <u>99,977</u> |
| Funds | | | | |
| Unrestricted funds | 87,650 | - | 87,650 | 85,325 |
| Restricted funds | - | - | - | 14,652 |
| Total funds | <u>87,650</u> | <u>-</u> | <u>87,650</u> | <u>99,977</u> |

The financial statements were approved by the board of trustees on 14/5/25

Lyndsey Kata (Trustee)

Little Village Learners and Fun Track

Notes to the accounts

for the year ended 31 July 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

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

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

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.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 5 years

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

Little Village Learners and Fun Track

Notes to the accounts continued

for the year ended 31 July 2024

| 2 Grants and donations | 2024 | 2024 | 2024 | 2023 |
|--|-------------------------|-----------------------|------------------|------------------|
| | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Calderdale Met. Borough Council (CMBC) | - | 100,373 | 100,373 | 154,454 |
| Neighbourly | - | 500 | 500 | - |
| The Rotary Club | - | 1,392 | 1,392 | - |
| Leeds Community Foundation | - | - | - | 978 |
| Other donations | - | - | - | 49 |
| | <u>-</u> | <u>102,265</u> | <u>102,265</u> | <u>155,481</u> |

| 3 Staff costs and numbers | 2024 | 2023 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Gross salaries | 249,886 | 231,123 |
| Social security costs | 13,336 | 11,630 |
| Employment allowance | (5,499) | (9,812) |
| Pensions | 4,158 | 3,651 |
| | <u>261,881</u> | <u>236,592</u> |

The average number of employees during the year was 18.4, being an average of 11.9 full time equivalent (2023: 21.5, 13.2 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2024 | 2023 |
|---|-------|-------|
| | £ | £ |
| Costs of the scheme to the charity for the year | 4,158 | 3,651 |
| Amount of any contributions outstanding at the year end | 191 | 164 |

| 4 Restricted funds | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|----------------------------|---------------|----------------|----------------|----------------|-------------|
| | £ | £ | £ | £ | £ |
| CMBC - Early Years funding | 14,513 | 76,808 | 88,883 | (2,438) | - |
| CMBC - Inclusion funding | - | 23,565 | 23,565 | - | - |
| The Rotary Club | - | 1,392 | - | (1,392) | - |
| Neighbourly | - | 500 | - | (500) | - |
| Leeds Community Foundation | 139 | - | 139 | - | - |
| | <u>14,652</u> | <u>102,265</u> | <u>112,587</u> | <u>(4,330)</u> | <u>-</u> |

| Fund name | Purpose of restriction |
|----------------------------|--|
| CMBC - Early Years funding | For the supply of free early years provision for 2 to 4 year olds. The transfer relates to the purchase of fixed assets which are unrestricted in use. |
| CMBC - Inclusion funding | To support early years providers in meeting the needs of individual children with Special Educational Needs. |
| The Rotary Club | For the purchase of nursery equipment. The transfer is to reflect the assets are unrestricted in use. |
| Neighbourly | For the purchase of nursery equipment. The transfer is to reflect the assets are unrestricted in use. |
| Leeds Community Foundation | For the delivery of Phonics Bear Programme. |

Little Village Learners and Fun Track
Notes to the accounts continued
for the year ended 31 July 2024

| 5 Tangible assets | Fixtures and fittings | Equipment | Total |
|--------------------------|--------------------------|--------------|--------------|
| <u>Cost</u> | £ | £ | £ |
| At 1 August 2023 | - | 931 | 931 |
| Additions | 2,438 | 2,247 | 4,685 |
| At 31 July 2024 | <u>2,438</u> | <u>3,178</u> | <u>5,616</u> |
| | | | |
| <u>Depreciation</u> | | | |
| At 1 August 2023 | - | 310 | 310 |
| Charge for year | 610 | 1,059 | 1,669 |
| At 31 July 2024 | <u>610</u> | <u>1,369</u> | <u>1,979</u> |
| | | | |
| <u>Net book value</u> | | | |
| At 31 July 2024 | <u>1,828</u> | <u>1,809</u> | <u>3,637</u> |
| | | | |
| At 31 July 2023 | <u>-</u> | <u>621</u> | <u>621</u> |

| 6 Debtors and prepayments | 2024 | 2023 |
|----------------------------------|---------------|---------------|
| | £ | £ |
| Debtors | 12,632 | 12,618 |
| Prepayments | 555 | 526 |
| | <u>13,187</u> | <u>13,144</u> |

| 7 Cash at bank and in hand | 2024 | 2023 |
|-----------------------------------|---------------|---------------|
| | £ | £ |
| Cash at bank | 73,816 | 89,417 |
| Cash in hand | 1,732 | 388 |
| | <u>75,548</u> | <u>89,805</u> |

| 8 Creditors and accruals | 2024 | 2023 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Accruals | 3,816 | 1,800 |
| Taxation and social security | 715 | 1,629 |
| Other creditors | 191 | 164 |
| | <u>4,722</u> | <u>3,593</u> |

9 Related party transactions

Trustee expenses

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

Details of remuneration and benefits

| | 2024 | 2023 |
|------------------------|---------------|---------------|
| | £ | £ |
| Name of trustee | | |
| Lynsey Kata | | |
| Legal authority | | |
| Governing document | 19,287 | 19,490 |
| | <u>19,287</u> | <u>19,490</u> |

Little Village Learners and Fun Track
Notes to the accounts continued
for the year ended 31 July 2024

9 Related party transactions continued

Reason for remuneration

Lyndsey Kata is a trustee and employee of the playgroup. She is employed as the deputy manager, and as such is a key management personnel.

Other related party transactions

| Other transactions with trustees or related parties | | | 2024 | 2023 |
|--|--------------------------------|-----------------------------------|-------|-------|
| | | | £ | £ |
| Name of trustee or related party | Relationship to charity | Description of transaction | | |
| Ian Walker | Partner of Natalie Kata | Joinery work for nursery | 3,015 | 577 |
| Ryan Kata | Son of Lyndsey Kata | Wages | 3,168 | 1,936 |
| Toby Kata | Son of Lyndsey Kata | Wages | 83 | 436 |
| | | | 6,266 | 2,949 |

The payments to Ian Walker were made in accordance with the provisions of the Charities Act 2011, however the employment of Ryan and Toby Kata were not permitted by the charity's constitution. The charity has submitted a request for retrospective approval for these payments for the Charity Commission and is awaiting the outcome. In the meantime, as of November 2024, both employment for both individuals has now ended.

Little Village Learners and Fun Track
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 July 2024

| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
|---|----------------|----------------|-----------------|----------------|-----------------|----------------|
| | Unrestricted | Unrestricted | Restricted | Restricted | Total | Total |
| | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Grants and donations | - | 49 | 102,265 | 155,432 | 102,265 | 155,481 |
| Fees | 183,445 | 151,436 | - | - | 183,445 | 151,436 |
| Milk rebate | 321 | - | - | - | 321 | - |
| Bank interest | 408 | 133 | - | - | 408 | 133 |
| Fundraising | 2,825 | 2,266 | - | - | 2,825 | 2,266 |
| Other income | 335 | 4,475 | - | - | 335 | 4,475 |
| Total income | 187,334 | 158,359 | 102,265 | 155,432 | 289,599 | 313,791 |
| Expenditure | | | | | | |
| Salaries and NI | 171,151 | 111,733 | 90,730 | 124,859 | 261,881 | 236,592 |
| Administration | 102 | 929 | 1,306 | 896 | 1,408 | 1,825 |
| Bank and card machine charges | 144 | 131 | 59 | 126 | 203 | 257 |
| Milk | 1,154 | 1,121 | - | - | 1,154 | 1,121 |
| Telephone | - | 840 | 1,641 | 808 | 1,641 | 1,648 |
| Subscriptions | - | 267 | 347 | 256 | 347 | 523 |
| Fundraising expenditure | 93 | 454 | - | - | 93 | 454 |
| Insurance | - | 427 | 804 | 411 | 804 | 838 |
| Rent and room hire | - | 4,283 | 9,622 | 4,117 | 9,622 | 8,400 |
| Repairs and maintenance | - | 618 | 1,157 | 593 | 1,157 | 1,211 |
| Training | - | 64 | 880 | 61 | 880 | 125 |
| Activities, trips, equip. and purchases | 5,561 | 5,112 | 3,374 | 6,557 | 8,935 | 11,669 |
| Food | 6,086 | 5,942 | - | - | 6,086 | 5,942 |
| Laundry and cleaning | - | 13 | 31 | 13 | 31 | 26 |
| Professional fees | - | - | 220 | - | 220 | - |
| Independent examination | - | 918 | 2,016 | 882 | 2,016 | 1,800 |
| Staff gifts | 572 | 104 | - | - | 572 | 104 |
| Bad debts | 2,807 | 331 | - | 319 | 2,807 | 650 |
| Utilities | - | 918 | 400 | 882 | 400 | 1,800 |
| Depreciation | 1,669 | 310 | - | - | 1,669 | 310 |
| Total expenditure | 189,339 | 134,515 | 112,587 | 140,780 | 301,926 | 275,295 |
| Net income / (expenditure) | (2,005) | 23,844 | (10,322) | 14,652 | (12,327) | 38,496 |
| Transfers between funds | 4,330 | - | (4,330) | - | - | - |
| Net movement in funds | 2,325 | 23,844 | (14,652) | 14,652 | (12,327) | 38,496 |
| Fund balances brought forward | 85,325 | 61,481 | 14,652 | - | 99,977 | 61,481 |
| Fund balances carried forward | 87,650 | 85,325 | - | 14,652 | 87,650 | 99,977 |

LITTLE VILLAGE LEARNERS AND FUN TRACK

England & Wales - Charity number 1195394

Accounts

Little Village Learners and Fun Track

Charity number 1195394

Annual Report and Financial Statements for the period 4 August 2021 to 31 July 2022



West Yorkshire Community Accounting Service

Little Village Learners and Fun Track

Annual Report and Financial Statements for the period 4 August 2021 to 31 July 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Little Village Learners and Fun Track

Trustees' report for the period 4 August 2021 to 31 July 2022

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 | Dates |
|------------------|-----------------|--------------|
| Lyndsey Kata | | |
| Natalie Kata | | |
| Claire Wardley | | |
| Michael Halstead | | |

Charity number 1195394 Registered in England and Wales

| | |
|---|-------------------------|
| Registered and principal address | Bankers |
| Mytholmroyd Community Centre | Barclays Bank |
| Caldene Avenue | 39/47 Commercial Street |
| Mytholmroyd | Halifax |
| HX7 5AF | HX1 1BG |

Independent examiner
Simon Bostrom FCIE

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 4 Aug 2021 and is governed by a constitution.

Method of recruitment and appointment of trustees

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

Little Village Learners and Fun Track

Trustees' report (continued) for the period 4 August 2021 to 31 July 2022

Objectives and activities

The charity's objects

The development of children and young people 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
- 6) furthering the aims of the Pre-School Learning Alliance

The charity's main activities

Established in 1977, we are a friendly, lively playgroup situated in the local Community Centre. We offer a safe, stimulating and fun environment for children aged 14 weeks to 11 years old. We are Ofsted approved and have funded places available for children over 3 years and, where eligible, 2 year olds. Our aim is to help your child to socialise with other children and to learn skills through free-play and focused activities.

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 development and education of children and young people.

Achievements and performance

In the last financial year, we have retained all staff. We keep our training up to date including statutory responsibilities e.g. Safeguarding. We have good links with local schools and the community. We are steadily busy with good word of mouth recommendations.

We have been migrating towards a CIO status which is now completed and therefore this Charity will wind up within the next 12 months. We have struggled to recruit Committee due to the financial liabilities associated with being an unincorporated charity.

We will operate under our new Charity Little Village Learners and Fun Track CIO. A transfer of assets resolution was passed at a formal meeting.

Financial review

The net income for the year was £15,531, including net income of £15,531 on unrestricted funds and net income of £0 on restricted funds after transfers.

Our Trustees remain in constant communication regarding financial costs and have agreed on a fee increase to ensure we can manage rises in rent and wages going forward.

The EEF funding rates have not risen inline with rising wage costs and we have had to introduce a consumables charge for families in receipt of funded only hours. EEF funding cover basic childcare but not other outgoings, in order to remain sustainable, we have no other choice than to pass costs onto our consumers.

We have seen a lack of uptake for our before and after school service due to the local school starting their own provision. Our Holiday club has seen and increased uptake so we are hopeful to remain sustainable.

We continue to hold several fundraisers throughout the year which allow us to purchase new resources.

Our local supermarkets are supportive and donated Easter Eggs that we raffled off to raise funds.

Little Village Learners and Fun Track

Trustees' report (continued) for the period 4 August 2021 to 31 July 2022

Reserves policy

The charity's free reserves at the year end were £61,481.

The operating reserve will be reviewed and adjusted by the Trustees, Management Committee and setting Management Team, monthly, in response to internal and external changes. Definitions and Goals The 'Operating Reserve Fund' is defined as the fund set aside by the Trustees and Management Committee. The minimum amount to be designated as operating reserve will be established as an amount sufficient to maintain services for a set period of 3 months. The target minimum operating reserve fund is equal to 3 months of average recurring operating costs, which we estimate to be £62,000 and we hope to meet our policy next year as we are projecting a further surplus.

The Management Committee Officers are responsible for ensuring that the Operating Reserve Fund is maintained and used only as described in this policy. Review of Policy Purpose The purpose of this reserves policy is to build and maintain an adequate level of unrestricted funds to support the organisations day-to-day operations in the event of unforeseen shortfalls. The reserve may also be used for one-time, non-recurring expenses.

This policy will be reviewed yearly and whenever there are significant changes in staff hours or numbers. We are currently below our reserves, but we have various fundraising activities planned this year. We have also increased our fees; all of these will help to build the reserve level up.

Approved by the board of trustees on 9/05/2023

Natalie Kata (Trustee)

Little Village Learners and Fun Track

Independent examiner's report to the trustees of Little Village Learners and Fun Track

I report to the charity trustees on my examination of the accounts of the CIO for the period 4 August 2021 to 31 July 2022, which are set out on pages 6 to 12.

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

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Simon Bostrom FCIE

9/05/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Little Village Learners and Fun Track
Statement of Financial Activities
(including summary income and expenditure account)
for the period 4 August 2021 to 31 July 2022

| | Notes | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | restated 2021 Total funds £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|---|
| Income from: | | | | | |
| Grants and donations | (2) | 10 | 107,258 | 107,268 | 120,683 |
| Fees | | 155,585 | - | 155,585 | 107,413 |
| Milk rebate | | 622 | - | 622 | 345 |
| Bank interest | | 59 | - | 59 | 21 |
| Fundraising | | 3,423 | - | 3,423 | 3,089 |
| Other income | | 19 | - | 19 | 35 |
| Total income | | <u>159,718</u> | <u>107,258</u> | <u>266,976</u> | <u>231,586</u> |
| Expenditure on: | | | | | |
| Salaries and NI | (3) | 112,360 | 95,882 | 208,242 | 197,323 |
| Administration | | 1,083 | 722 | 1,805 | 2,486 |
| Advertising | | 138 | 92 | 230 | 219 |
| Bank and card machine charges | | 179 | 119 | 298 | 259 |
| Milk | | 1,187 | - | 1,187 | 922 |
| Telephone | | 840 | 560 | 1,400 | 1,340 |
| Subscriptions | | 529 | 353 | 882 | 677 |
| Fundraising expenditure | | 591 | - | 591 | 921 |
| Insurance | | 453 | 302 | 755 | 750 |
| Rent and room hire | | 5,280 | 3,520 | 8,800 | 8,400 |
| Repairs and maintenance | | 105 | 70 | 175 | 1,637 |
| Training | | 481 | 321 | 802 | 1,076 |
| Activities, trips, equipment and purchases | | 7,549 | 5,032 | 12,581 | 10,242 |
| Food | | 5,231 | - | 5,231 | 4,306 |
| Laundry and cleaning | | 179 | 120 | 299 | 78 |
| Professional fees | | 32 | 22 | 54 | 100 |
| Accountancy and independent examination | | 1,334 | 143 | 1,477 | 2,138 |
| Staff gifts | | 837 | - | 837 | - |
| Bad debts | | 5,799 | - | 5,799 | - |
| Total expenditure | | <u>144,187</u> | <u>107,258</u> | <u>251,445</u> | <u>232,874</u> |
| Net income / (expenditure) | | <u>15,531</u> | <u>-</u> | <u>15,531</u> | <u>(1,288)</u> |
| Fund balances brought forward | | <u>45,950</u> | <u>-</u> | <u>45,950</u> | <u>47,238</u> |
| Fund balances carried forward | (4) | <u>61,481</u> | <u>-</u> | <u>61,481</u> | <u>45,950</u> |

All incoming resources and resources expended derive from continuing activities.

Little Village Learners and Fun Track

Balance sheet

as at 31 July 2022

| | 2022 | 2022 | 2022 | 2021 |
|--|---------------|------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Current assets | | | | |
| Debtors and prepayments | (5) 6,322 | - | 6,322 | 4,860 |
| Cash at bank and in hand | (6) 57,246 | - | 57,246 | 43,090 |
| Total current assets | <u>63,568</u> | <u>-</u> | <u>63,568</u> | <u>47,950</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (7) 2,087 | - | 2,087 | 2,000 |
| Total current liabilities | <u>2,087</u> | <u>-</u> | <u>2,087</u> | <u>2,000</u> |
| Net current assets / (liabilities) | <u>61,481</u> | <u>-</u> | <u>61,481</u> | <u>45,950</u> |
| Net assets | <u>61,481</u> | <u>-</u> | <u>61,481</u> | <u>45,950</u> |
| Funds | | | | |
| Unrestricted funds | 61,481 | - | 61,481 | 45,950 |
| Restricted funds | - | - | - | - |
| Total funds | <u>61,481</u> | <u>-</u> | <u>61,481</u> | <u>45,950</u> |

The financial statements were approved by the board of trustees on 9/05/2023

Natalie Kata (Trustee)

Little Village Learners and Fun Track

Notes to the accounts

for the period 4 August 2021 to 31 July 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The basis of accounting has been changed from receipts and payments basis to accruals basis. This has meant that a number of adjustments have been made to the comparative figures to include fixed assets, debtors and creditors and long term liabilities. An analysis of the amendments has been provided in the notes.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

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.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

Little Village Learners and Fun Track
Notes to the accounts continued
for the period 4 August 2021 to 31 July 2022

| 2 Grants and donations | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Calderdale Met. Borough Council (CMBC) | - | 100,433 | 100,433 | 93,087 |
| HMRC - C19 Job Retention Scheme (JRS) | - | 6,825 | 6,825 | 22,420 |
| Co-op - Local Community Fund | - | - | - | 5,018 |
| Donations | 10 | - | 10 | 158 |
| | <u>10</u> | <u>107,258</u> | <u>107,268</u> | <u>120,683</u> |

| 3 Staff costs and numbers | 2022 £ | 2021 £ |
|----------------------------------|----------------|----------------|
| Gross salaries | 201,678 | 195,847 |
| Social security costs | 8,541 | 3,235 |
| Employment allowance | (4,866) | (4,121) |
| Pensions | 2,889 | 2,362 |
| | <u>208,242</u> | <u>197,323</u> |

The average number of employees during the year was 16.9, being an average of 11.3 full time equivalent (2021: 18.9, 13.7 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Costs of the scheme to the charity for the year | 2,889 | 2,362 |
| Amount of any contributions outstanding at the year end | 140 | 100 |

| 4 Restricted funds | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|------------------------------|------------------|----------------|----------------|----------------|------------------|
| CMBC Early Education funding | - | 88,346 | 88,346 | - | - |
| CMBC Inclusion funding | - | 12,087 | 12,087 | - | - |
| HMRC JRS | - | 6,825 | 6,825 | - | - |
| | <u>-</u> | <u>107,258</u> | <u>107,258</u> | <u>-</u> | <u>-</u> |

| Fund name | Purpose of restriction |
|------------------------------|---|
| CMBC Early Education funding | For the supply of free early years provision for 2 to 4 year olds |
| CMBC Inclusion funding | To support early years providers in meeting the needs of individual children with Special Educational Needs |
| HMRC JRS | Towards salary costs of staff who were furloughed due to Covid-19 |

Little Village Learners and Fun Track
Notes to the accounts continued
for the period 4 August 2021 to 31 July 2022

| 5 Debtors and prepayments | 2022 | 2021 |
|----------------------------------|--------------|--------------|
| | £ | £ |
| Debtors | 11,546 | 4,297 |
| Less provision for bad debts | (5,799) | - |
| Prepayments | 575 | 563 |
| | <u>6,322</u> | <u>4,860</u> |

| 6 Cash at bank and in hand | 2022 | 2021 |
|-----------------------------------|---------------|---------------|
| | £ | £ |
| Cash at bank | 57,187 | 43,038 |
| Cash in hand | 59 | 52 |
| | <u>57,246</u> | <u>43,090</u> |

| 7 Creditors and accruals | 2022 | 2021 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Prepaid Fees | - | 1,039 |
| Accruals | 1,020 | 900 |
| Taxation and social security | 927 | 61 |
| Other creditors | 140 | - |
| | <u>2,087</u> | <u>2,000</u> |

8 Related party transactions

Trustee expenses

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

Details of remuneration and benefits

| | | 2022 | 2021 |
|------------------------|------------------------|---------------|---------------|
| | | £ | £ |
| Name of trustee | Legal authority | | |
| Lynsey Kata | Governing document | <u>18,394</u> | <u>17,828</u> |
| | | <u>18,394</u> | <u>17,828</u> |

Reason for remuneration

Lyndsey is a trustee and employee of the playgroup. She is only paid for her employee duties as the deputy manager.

Little Village Learners and Fun Track
Notes to the accounts continued
for the period 4 August 2021 to 31 July 2022

11 Restatement of prior year figures due to change in accounting basis

As a result of the change in the basis of accounting from receipts and payments to accruals, there have

| Effect of change on Statement of Financial Activities | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ |
|--|------------------------------------|----------------------------------|-----------------------------|
| Grants | | | |
| Original figure in statutory accounts, year ended 31 July 2021 | - | 119,751 | 124,927 |
| Deduct accrued income (July 2020 year end) | - | (4,244) | (4,244) |
| Add accrued income (Aug 2021 year end) | | | |
| Restated total | <u>-</u> | <u>115,507</u> | <u>120,683</u> |

| | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ |
|--|------------------------------------|----------------------------------|-----------------------------|
| Fees | | | |
| Original figure in statutory accounts, year ended 31 July 2021 | 108,270 | - | 108,270 |
| Deduct fees owed (Aug 2020 year end) | (4,115) | - | (4,115) |
| Add fees owed (Aug 2021 year end) | 3,258 | - | 3,258 |
| Restated total | <u>107,413</u> | <u>-</u> | <u>107,413</u> |

| | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ |
|--|------------------------------------|----------------------------------|-----------------------------|
| Total expenditure | | | |
| Original figure in statutory accounts, year ended 31 July 2021 | 114,523 | 119,751 | 234,274 |
| Deduct creditors (Aug 2020 year end) | (1,258) | (1,103) | (2,361) |
| Add creditors (Aug 2021 year end) | 577 | 384 | 961 |
| Add debtors (Aug 2020 year end) | 338 | 225 | 563 |
| Deduct debtors (Aug 2021 year end) | (338) | (225) | (563) |
| Restated total | <u>113,842</u> | <u>119,032</u> | <u>232,874</u> |

Effect of change on fund balances as reported at 31 Aug 2021

| | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ |
|---|------------------------------------|----------------------------------|-----------------------------|
| Original fund balances brought forward as at 1 Aug 2021 | 40,677 | - | 40,677 |
| Add Grants owed | - | 4,244 | 4,244 |
| Add fees owed | 4,115 | - | 4,115 |
| Deduct accruals | (1,417) | (944) | (2,361) |
| Add prepayments | 338 | 225 | 563 |
| Restated fund balances brought forward as at 1 Aug 2021 | <u>43,713</u> | <u>3,525</u> | <u>47,238</u> |

Little Village Learners and Fun Track
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the period 4 August 2021 to 31 July 2022

| | 2022 | 2021 | 2022 | restated 2021 | 2022 | restated 2021 |
|--|-----------------------|-----------------------|---------------------|---------------------|----------------|------------------|
| | Unrestricted funds | Unrestricted funds | Restricted funds | Restricted funds | Total funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Grants and donations | 10 | 5,176 | 107,258 | 115,507 | 107,268 | 120,683 |
| Fees | 155,585 | 107,413 | - | - | 155,585 | 107,413 |
| Milk rebate | 622 | 345 | - | - | 622 | 345 |
| Bank interest | 59 | 21 | - | - | 59 | 21 |
| Fundraising | 3,423 | 3,089 | - | - | 3,423 | 3,089 |
| Other income | 19 | 35 | - | - | 19 | 35 |
| Total income | 159,718 | 116,079 | 107,258 | 115,507 | 266,976 | 231,586 |
| Expenditure | | | | | | |
| Salaries and NI | 112,360 | 92,040 | 95,882 | 105,283 | 208,242 | 197,323 |
| Administration | 1,083 | 1,492 | 722 | 994 | 1,805 | 2,486 |
| Advertising | 138 | 131 | 92 | 88 | 230 | 219 |
| Bank and card machine charges | 179 | 259 | 119 | - | 298 | 259 |
| Milk | 1,187 | 553 | - | 369 | 1,187 | 922 |
| Telephone | 840 | 804 | 560 | 536 | 1,400 | 1,340 |
| Subscriptions | 529 | 406 | 353 | 271 | 882 | 677 |
| Fundraising expenditure | 591 | 921 | - | - | 591 | 921 |
| Insurance | 453 | 450 | 302 | 300 | 755 | 750 |
| Rent and room hire | 5,280 | 5,040 | 3,520 | 3,360 | 8,800 | 8,400 |
| Repairs and maintenance | 105 | 982 | 70 | 655 | 175 | 1,637 |
| Training | 481 | 646 | 321 | 430 | 802 | 1,076 |
| Activities, trips, equip and purchases | 7,549 | 6,145 | 5,032 | 4,097 | 12,581 | 10,242 |
| Food | 5,231 | 2,584 | - | 1,722 | 5,231 | 4,306 |
| Laundry and cleaning | 179 | 47 | 120 | 31 | 299 | 78 |
| Professional fees | 32 | 60 | 22 | 40 | 54 | 100 |
| Accountancy and independent exam | 1,334 | 1,282 | 143 | 856 | 1,477 | 2,138 |
| Staff gifts | 837 | - | - | - | 837 | - |
| Total expenditure | 138,388 | 113,842 | 107,258 | 119,032 | 245,646 | 232,874 |
| Net income / (expenditure) | 21,330 | 2,237 | - | (3,525) | 21,330 | (1,288) |
| Fund balances brought forward | 45,950 | 43,713 | - | 3,525 | 45,950 | 47,238 |
| Fund balances carried forward | 67,280 | 45,950 | - | - | 67,280 | 45,950 |