

**ALL SAINTS PRE-SCHOOL PLAYGROUP**

**UNAUDITED ACCOUNTS**

**Charity 1036614**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**All Saints Pre School Playgroup  
Year ended 31<sup>st</sup> August 2022**

**Accountants**

Jody Kendall ACA  
8 Craiglands Park  
Ilkley  
West Yorkshire  
LS29 8SX

**Business Address**

Little Lane Children's Centre  
Little Lane  
Ilkley  
West Yorkshire  
LS29 8HZ

**Bankers**

HSBC Bank PLC  
1 Wells Road  
Ilkley  
West Yorkshire  
LS29 8HG

**Trustees**

Teresa Varney - Chair  
Alice Carr – Secretary (resigned 07/21)  
Colette Parratt

**All Saints Pre School Playgroup**  
**Year ended 31<sup>st</sup> August 2022**

**Treasurers Report 2021 - 22**

All Saints Preschool have had the lowest intake of children on record for the years 2021-2022 and 2022-2023 which can be put down largely to the aftermath of the pandemic where some families have found it difficult to get back into the pre pandemic routine of sending younger pre-schoolers back into the setting. To help support parents and rebuild confidence the Manager has initiated new ventures in light of this such as acquiring £6500 grant from Bradford Council to fund, set up and staff our new baby and toddler group as part of a covid recovery programme in early years. 'Baby Saints' is free to local parents of babies and toddlers 0- 2 ½ years this has become very successful and valuable to the local community coming out of the pandemic and helping to get All Saints Pre-school known again to prospective new parents. Baby Saints is set to continue with further grant assistance during 2023/2024.

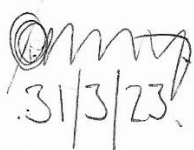
Another grant from the cleaner street fund of £ 1764 an application for a small secure storage container, and other related items such as internal racking etc., the storage shed has become an asset to preschool to create valuable outdoor storage to house outdoor equipment i.e. bikes, climbing frame and forest school equipment all very much needed as all our outdoor storage and equipment were lost in 2019 at our old premises during the fire.

Our leader and manager has also undertaken additional work with the Department of Education helping other settings struggling after the pandemic mentoring staff as required therefore a further £1000 has been received through the setting to release our Manager to undertake this valuable work mainly in her own time. This work is set to continue into 2024

**Financial Review:**

The accounts for 2021/2022 show our income for this period being £91,625 this figure includes £11,464 in grants as listed above (a further £2200 was a payment made to us in error from the DFE which was repaid as soon as identified) our total expenditure for the year £90,525 giving us an overall surplus of £1,100 this is less than the previous year however clearly shows how careful management of previous insurance payments and COVID grants have been in sustaining preschool during this difficult year. With a balance of £85,599 in unrestrictive reserves going forward should see preschool continue to thrive through to the next financial year.

Signed on behalf of the Trustees



A handwritten signature in black ink, followed by the date '31/3/23' written below it.

**Accountants Report**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

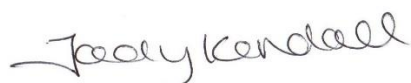
**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Kendall ACA  
9<sup>th</sup> April 2023

**All Saints Pre School Playgroup**  
**Year ended 31<sup>st</sup> August 2022**

**Income Statement for the year ended 31<sup>st</sup> August 2022**

	2022			2021	
	£	£	£	£	£
	Unrestricted General Fund	Restricted Funds	Total		
<b>Income</b>					
Fees received	81,437		<b>81,437</b>	74,980	
Fundraising	518		<b>518</b>	528	
Milk rebate	406		<b>406</b>	366	
Grants	-	9,264	<b>9,264</b>	25,000	
	<u>82,361</u>	<u>9,264</u>	<b><u>91,625</u></b>		<u>100,874</u>
<b>Administrative expenses</b>					
Staff salaries	64,995	525	<b>65,520</b>	68,498	
Training	267	1,000	<b>1,267</b>	421	
Uniforms	38		<b>38</b>	390	
Rent and power	11,000	520	<b>11,520</b>	10,798	
Equipment & repairs	6,319	1,723	<b>8,042</b>	3,861	
Food	958		<b>958</b>	1,349	
Insurance, memberships and subscriptions	1,345		<b>1,345</b>	1,310	
Website	-		<b>-</b>	-	
Milk	416		<b>416</b>	387	
Accountancy	300		<b>300</b>	450	
Office expenses, Phone	261	519	<b>780</b>	626	
Presents	57		<b>57</b>	58	
Children's trip	64		<b>64</b>	-	
Sundry expenses	218		<b>218</b>	6	
	<u>86,238</u>	<u>4,287</u>	<b><u>90,525</u></b>		<u>88,154</u>
<b>Surplus/(Deficit) for the year</b>			<b><u><u>1,100</u></u></b>		<b><u><u>12,720</u></u></b>

**All Saints Pre School Playgroup  
Year ended 31<sup>st</sup> August 2022**

**Balance Sheet as at 31<sup>st</sup> August 2022**

	2022		2021	
	£	£	£	£
<b>Current assets</b>				
Cash at bank and In hand	86,252		88,709	
Prepayments/(Accruals)	(653)		(4,210)	
<b>Net current assets</b>		<u>85,599</u>		<u>84,499</u>
<b>Capital account</b>				
Unrestricted Funds	80,622		84,499	
Restricted income funds	4,977		0	
		<u>85,599</u>		<u>84,499</u>

I approve the accounts set out on pages 2 to 3. I acknowledge my responsibility for the accounts, including the appropriateness of the receipts and payments accounting basis.

Signed

Date



A handwritten signature in black ink, followed by the date "31/3/23".

**All Saints Pre School Playgroup**  
**Year ended 31<sup>st</sup> August 2022**

**Notes to the Accounts**

**1 Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Basis of preparation**

All Saints Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**All Saints Pre School Playgroup**  
**Year ended 31<sup>st</sup> August 2022**

**1 Accounting policies (continued)**

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash held on short term deposits, that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Fund structure**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2 Grants – Restricted Fund**

	<b>Opening Bal- ance £</b>	<b>Received in the year £</b>	<b>Spent in the year £</b>	<b>Closing Bal- ance £</b>
Department of Education Mentors Programme	-	1,000	(1,000)	-
Additional Restrictions Grant	-	6,500	(1,643)	4,857
BMDC restart Grant	-	1,764	(1,644)	120
<b>Total Restricted Grants Fund</b>	<b>-</b>	<b>9,264</b>	<b>4,977</b>	<b>87,479</b>

Department of Education Mentors Programme – Release of V Wood to provide mentoring support.

Additional Restrictions Grant – Launch of Baby Saints.

BMDC restart Grant – Storage for equipment

