

charity number
1023793

North Wraxall Playgroup
Report and Unaudited Accounts
31 August 2023

North Wraxall Playgroup
Report and accounts
Contents

	Page
Company information	1
Trustees' report	2-3
Trustees' responsibilities	4
Independent Examiners report	5
Income and Expenditure account	6
Balance sheet	7
Notes to the accounts	8

**North Wraxall Playgroup
Company Information**

Charity Trustee

Tina Lang

Accountants

Karen Sayers Limited
29 Silver Street
Colerne
Wilts
SN14 8DY

Registered number

1023793

North Wraxall Playgroup

Charity number:

1023793

Trustees' Report

The trustees present their report and accounts for the year ended 31 August 2023.

Structure, governance and management

The playgroup is a recognised charity operating under the rules of the trust deed. The management is the responsibility of the trustees who are elected under the terms of the trust deed.

The Trustees meet on a frequent basis throughout the year and minutes are maintained for their meetings.

Objectives and activities

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Offering appropriate play, education and care facilities, family learning and extended hour groups together with the right of parents to take responsibility for and become involved in the activities of each group.

To provide a safe and caring environment for children aged 2-4 years 11 months to learn, play & develop for over 50 years.

Achievements and performance

During the year the committee and staff worked closely together and with relevant outside agencies. There is a close and supportive relationship with Wiltshire Council.

The Principal risks facing the charity are:

Child protection - ensuring the environment is safe and promotes the welfare of all children attending the setting.

Financial - Ensuring the charity remains a going concern. Ensuring that the setting is accessible to all demographics, whilst ensuring employees receive fair remuneration and commitments to creditors are met.

Financial review

In the financial year ending August 2023, the charity recorded total receipts of £71,112 and total payments of £72,762. leading to a net deficit of £1,650.

The charity's principal sources of funds are:

- a) Funding provided by Wiltshire Council in support of pre-school aged children's education.
- b) Payments by parents.
- c) Fundraising undertaken by the trustees and volunteers.

North Wraxall Playgroup**Charity number: 1023793****Trustees' Report****Reserves policy**

Reserves are held for the benefit of the employees. If the charity is unable to continue as a going concern , then employees will still receive redundancy payment in line with legal requirements.

Volunteers

Many volunteers give up their time to help the school and with fund raising. We again would like to express our appreciation to these volunteers for their invaluable commitment and support.

This report was approved by the board on date..... and signed on its behalf.

T Honywill Lang
Chairperson

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- ~select suitable accounting policies and then apply them consistently;
- ~make judgements and estimates that are reasonable and prudent;
- ~state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- ~prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (accounts and reports) Regulation and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

North Wraxall Playgroup

Independent Examiners' report to the Trustees of the North Wraxall Playgroup

I report on the accounts of the Trust for the year ended 31 August 2023 which are set out on pages 6 to 9.

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 report

My examination was carried out in accordance with the 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 the seeking of explanations from you as 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 next statement.

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 2011 Charities Act and
 - ~to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Karen Sayers Limited
Chartered Accountants
29 Silver Street
Colerne
Wilts
SN14 8DY

date.....

**North Wraxall Playgroup
Income and expenditure Account
for the year ended 31 August 2023**

	2023 £	2022 £
Income	71,024	74,189
Administrative expenses	(72,762)	(71,871)
Other operating income	88	260
Operating (deficit)/surplus	<u>(1,650)</u>	<u>2,578</u>
(Deficit)/surplus	<u>(1,650)</u>	<u>2,578</u>
Adjustments	-	-
(Deficit)/surplus for the financial year	<u>(1,650)</u>	<u>2,578</u>

North Wraxall Playgroup**Registered number:** 1023793**Balance Sheet****as at 31 August 2023**

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		19,631	26,394
Creditors: amounts falling due within one year	3	(429)	(5,542)
Net current assets		<u>19,202</u>	<u>20,852</u>
Net assets		<u>19,202</u>	<u>20,852</u>
Capital and reserves			
Income and expenditure		19,202	20,852
Funds available		<u>19,202</u>	<u>20,852</u>

North Wraxall Playgroup
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	<u>5</u>	<u>5</u>

3 Creditors: amounts falling due within one year

	2023	2022
	£	£
Taxation and social security costs	430	5,282
Other creditors	<u>(1)</u>	<u>260</u>
	<u>429</u>	<u>5,542</u>

North Wraxall Playgroup
Detailed income and expenditure account
for the year ended 31 August 2023
This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Income		
Funding	51,058	44,020
Fees	16,502	27,488
Donations	2,500	1,223
Fundraising	964	1,458
	<u>71,024</u>	<u>74,189</u>
Administrative expenses		
Employee costs:		
Wages and salaries	55,610	55,907
Pensions	341	448
Training	591	475
	<u>56,542</u>	<u>56,830</u>
Premises costs:		
Rent	6,975	6,447
	<u>6,975</u>	<u>6,447</u>
General administrative expenses:		
Bank charges	60	40
Insurance	648	630
Equipment expensed	820	1,884
Ofsted	50	-
Inclusion funding spent	445	-
Fundraising costs	21	36
Food and drink	1,489	1,793
Educational activities	1,980	1,520
Administration	660	179
Consumables	708	472
Sundry expenses	872	751
	<u>7,753</u>	<u>7,305</u>
Legal and professional costs:		
Accountancy fees	576	780
Advertising and PR	916	509
	<u>1,492</u>	<u>1,289</u>
	<u>72,762</u>	<u>71,871</u>
Other operating income		
Other operating income	<u>88</u>	<u>260</u>