

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Upper Hopton Playgroup**

Simpson Accountancy Limited  
Unit 6 Cherrytree Farm  
Blackmore End Road  
Sible Hedingham  
Essex  
CO9 3LZ

# **Upper Hopton Playgroup**

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## **Upper Hopton Playgroup**

### **Report of the Trustees for the year ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

#### **ACHIEVEMENT AND PERFORMANCE**

The Preschool was attended by Ofsted on the 5th March 2019. Overall the quality and standards of the early years provision was deemed to be good. The findings were as follows:

- \* Staff monitor children's development effectively. They regularly share observations and assessment information with parents. Children make good progress from their starting points.
- \* Staff plan activities around children's current interests and a variety of topics. For example, children spend long periods of time pretending to make pancakes, using bowls, spoons and play food.
- \* Staff are enthusiastic and playful in their approach. One example of this is when staff play a chasing game outside. Children are animated and delight at taking on different roles in the activity.
- \* Children develop very close attachments to the staff. This helps children to settle quickly in the pre-school and to foster their emotional well-being successfully.
- \* The manager and staff work in partnership with others effectively. For example, they have close links with the local school, church and a wide range of professionals.
- \* Parents are very complimentary about the pre-school. One comments, 'Staff are excellent in every way. They are wonderful with the children and families. Children make good friends and develop social skills.'
- \* The manager and staff do not consistently organise routines to fully promote high levels of participation and engagement for all children.
- \* The manager does not focus the professional development programme precisely to help raise the quality of teaching, learning and assessment to the highest level.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1030659

##### **Principal address**

Woodside Farm  
2 Wakefield Road  
Grange Moor  
WAKEFIELD  
West Yorkshire  
WF4 4DS

##### **Trustees**

Mrs L J Mcgrath Trustee  
Ms R L Christie Trustee

**Upper Hopton Playgroup**

**Report of the Trustees  
for the year ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Simpson Accountancy Limited  
Unit 6 Cherrytree Farm  
Blackmore End Road  
Sible Hedingham  
Essex  
CO9 3LZ

Approved by order of the board of trustees on 10 March 2022 and signed on its behalf by:

Trustee

## **Independent Examiner's Report to the Trustees of Upper Hopton Playgroup**

### **Independent examiner's report to the trustees of Upper Hopton Playgroup**

I report to the charity trustees on my examination of the accounts of Upper Hopton Playgroup (the Trust) for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
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.

Simpson Accountancy Ltd  
Chartered Institute of Management Accountants  
Simpson Accountancy Limited  
Unit 6 Cherrytree Farm  
Blackmore End Road  
Sible Hedingham  
Essex  
CO9 3LZ

10 March 2022

# Upper Hopton Playgroup

## Statement of Financial Activities for the year ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		60,666	49,449
Other trading activities	2	860	3,201
<b>Total</b>		61,526	52,650
 <b>EXPENDITURE ON</b>			
Raising funds		47,182	39,275
Other		3,394	7,565
<b>Total</b>		50,576	46,840
 <b>NET INCOME</b>		10,950	5,810
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		12,115	6,305
 <b>TOTAL FUNDS CARRIED FORWARD</b>		23,065	12,115

The notes form part of these financial statements

# Upper Hopton Playgroup

## Balance Sheet 31 March 2021

		2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	5	-	3,055
Cash at bank		24,490	9,060
		<u>24,490</u>	<u>12,115</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,425)	-
		<u>23,065</u>	<u>12,115</u>
<b>NET CURRENT ASSETS</b>			
		<u>23,065</u>	<u>12,115</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		23,065	12,115
<b>NET ASSETS</b>		<u>23,065</u>	<u>12,115</u>
<b>FUNDS</b>	7		
Unrestricted funds		23,065	12,115
<b>TOTAL FUNDS</b>		<u>23,065</u>	<u>12,115</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2022 and were signed on its behalf by:

Trustee

## Upper Hopton Playgroup

### Notes to the Financial Statements for the year ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	860	3,201



## Upper Hopton Playgroup

### Notes to the Financial Statements - continued for the year ended 31 March 2021

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	49,449
Other trading activities	3,201
<b>Total</b>	<u>52,650</u>
<b>EXPENDITURE ON</b>	
Raising funds	39,275
Other	7,565
<b>Total</b>	<u>46,840</u>
<b>NET INCOME</b>	<u>5,810</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>6,305</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>12,115</u></u>

#### 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	3,055
	<u><u>-</u></u>	<u><u>3,055</u></u>

# Upper Hopton Playgroup

## Notes to the Financial Statements - continued for the year ended 31 March 2021

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	360	-
Taxation and social security	465	-
Other creditors	600	-
	<u>1,425</u>	<u>-</u>

### 7. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	12,115	10,950	23,065
	<u>12,115</u>	<u>10,950</u>	<u>23,065</u>
<b>TOTAL FUNDS</b>	<u>12,115</u>	<u>10,950</u>	<u>23,065</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,526	(50,576)	10,950
	<u>61,526</u>	<u>(50,576)</u>	<u>10,950</u>
<b>TOTAL FUNDS</b>	<u>61,526</u>	<u>(50,576)</u>	<u>10,950</u>

### Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	6,305	5,810	12,115
	<u>6,305</u>	<u>5,810</u>	<u>12,115</u>
<b>TOTAL FUNDS</b>	<u>6,305</u>	<u>5,810</u>	<u>12,115</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,650	(46,840)	5,810
	<u>52,650</u>	<u>(46,840)</u>	<u>5,810</u>
<b>TOTAL FUNDS</b>	<u>52,650</u>	<u>(46,840)</u>	<u>5,810</u>

# Upper Hopton Playgroup

## Notes to the Financial Statements - continued for the year ended 31 March 2021

### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	6,305	16,760	23,065
<b>TOTAL FUNDS</b>	<u>6,305</u>	<u>16,760</u>	<u>23,065</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	114,176	(97,416)	16,760
<b>TOTAL FUNDS</b>	<u>114,176</u>	<u>(97,416)</u>	<u>16,760</u>

### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

# Upper Hopton Playgroup

## Detailed Statement of Financial Activities for the year ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Kirklees funding credits	47,924	29,239
Fees Received	12,375	19,940
Milk Credits	367	270
	<hr/>	<hr/>
	60,666	49,449
<b>Other trading activities</b>		
Fundraising events	860	3,201
	<hr/>	<hr/>
<b>Total incoming resources</b>	61,526	52,650
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	43,296	36,591
Pensions	317	424
Sundries	-	469
General expenses	3,116	1,622
	<hr/>	<hr/>
	46,729	39,106
<b>Other trading activities</b>		
Training & Courses	453	169
<b>Other</b>		
Other operating leases	1,600	4,688
<b>Support costs</b>		
<b>Other</b>		
Repairs and renewals	1,194	2,527
<b>Governance costs</b>		
Accountancy and legal fees	600	350
	<hr/>	<hr/>
<b>Total resources expended</b>	50,576	46,840
	<hr/>	<hr/>
<b>Net income</b>	10,950	5,810
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This page does not form part of the statutory financial statements