

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

CONTENTS OF THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2023

	Page
General Information	1
Independent Examiner's Report	2
Trustees' Annual Report	3
Income and Expenditure Statement	4
Balance Sheet	5
Notes to the Financial Statements	6

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

GENERAL INFORMATION
For the Year Ended 31 August 2023

CHAIRPERSON:

Jade Robinson

ADDRESS:

St Michael's Youth Hall
Filey Road
Scarborough
North Yorkshire
YO11 3AA

ACCOUNTANTS:

Fortus North Limited
Business Advisors & Accountants
5&6 Manor Court
Manor Garth
Scarborough
North Yorkshire
YO11 3TU

FINANCIAL STATEMENTS

For the Year Ended 31 August 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATCROFT PLAYGROUP

I report on the accounts of Wheatcroft Playgroup for the year ended 31 August 2023 which are set out on pages 4 to 6.

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 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Robert D Thorpe
5&6 Manor Court
Manor Garth
Scarborough
North Yorkshire
YO11 3TU

Date:

FINANCIAL STATEMENTS

For the Year Ended 31 August 2023

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

TRUSTEES REPORT FOR WHEATCROFT PLAYGROUP

The Trustees present their report and financial statements for the year ended 31 August 2023.

Charity Trustees who served during the year

Elected by parents/carers

Jade Robinson	Chair Person, Safeguarding Officer on committee
Amanda Campbell	Manager, SENCO, Safeguarding and committee member
Sarah Dennis	Treasurer
Louise Baron	Committee member
Stacey Silby	Committee member (Stood down November 2022)
Rhona Marshall	Staff member and committee member
Kris Parker	Committee member (Stood down November 2022)
Samantha Hartley	Staff member from May 2022 (Stood down November 2022)
Lauren Temple	Committee member
Ellen Mann	Committee member (Stood down July 2023)
Lianne Koekemoer	Committee member

Type of structure

Wheatcroft Playgroup is a charity constituted as a trust. The transfer of information relative to the trust from outgoing to new trustees is done so under the guidance of the preschool manager; where necessary, additional training is provided to enable the trustees to fulfil their duties.

Objectives and activities

Wheatcroft Playgroup aims to enhance and develop the education of children from 2 years to statutory school age. The setting uses the Early Years Foundation Stage as the guidance for which to do so and has regard to other documents such as Birth to 5 Matters, Development Matters and OPAL to support children in their learning and development.

The trustees meet regularly to discuss and plan the operational activities of the charity; they also have a closed Facebook messenger group to discuss plans for preschool more informally in-between meetings. In planning our activities for the year, we have had regard to the guidance issued by the Charity Commission on public benefit. We work closely with parents/carers and the local community to maximise the educational benefit for the children in our care.

The trustees work on an entirely voluntary basis except the manager and one staff member. The manager takes a role on the committee so that they can co-ordinate committee roles and changeovers each AGM and as the Nominated Person for Ofsted. The manager and other staff members do not have any input or vote in any major decision making such as wages, and understand the reasons why.

Achievements and performance

Preschool achievements:-

Numbers of families at preschool continued to rise to higher than usual levels. The results from the questionnaires in June 2023 provided evidence that families were happy with the services, activities and resources available and some commented reasons why. Popular things were messy play, the Facebook page, Zumba, Yoga, gardening, visits from Fire services, outdoor mud kitchen and all the food activities. The parents also commented on how supportive, friendly and welcoming the staff were.

Numbers at preschool at the beginning of September 2022 were extremely encouraging and by the end of Autumn 2022, preschool sessions were almost full for the coming year. Staffing remained stable through the year and throughout the Summer Term, Miss Campbell returned to carry out some staying in touch days and to help cover transitions to school. The level of support needed by some children with SEN for transition to school as well as the additional paperwork for SEN was incredibly large.

After the pandemic, the closed preschool Facebook page was incredibly helpful so we continued to post what we had been doing through the week and also posted ideas for each holiday. Some parents and committee members started to post things they had seen too.

Families continue to recommend preschool to their families and friends and our Facebook pages seem to be the most popular means of advertising. With Jade's help, we managed to set up a new website as it was clear that September 2023 was going to be much quieter numbers wise than the last few years.

We opened up for an afternoon stay and play for those going to school so they could chat to their key person and other parents about school related worries. On returning in September 2023, we held an open session for new families to be able to come and play ready for the new term ahead.

Fundraising wasn't as successful as previous years and we decided as a team that due to the cost of living we couldn't expect families to help out at Christmas so didn't fundraise. We did however raise money through the mini me card company, Amazon Smile, Easy fundraising and we continued to have 3 x clothing collections. One of our families also had a charity tub in their shop and raised money for us from this too. This year, we put EYPP money and fundraising towards 2 sessions of Zumba per week in the Summer Term as well as additional resources for certain children. Zumba was attended by every child going to school, as well as many of the younger children.

In the summer term we were awarded the Bronze Healthy Early Years Award for healthy Eating. As part of this, we held some no lunch box days where we used the EYPP to purchase the food for lunch and all children who wanted to could help prepare. This was positively received by families and many children tried new foods, this also led to new foods in lunch boxes.

Staff continued to update their continuous professional development and attended courses such as Healthy Early Years Award, Paediatric First Aid, Safe-guarding courses, Inclusion Courses by Dingleys Promise, Courses by the Early Excellence and Leadership and SENCo meetings, the majority of which were free. Vicky Brewer undertook a SENCO Course equivalent to level 3 which we used some of the SEND funding for.

Committee achievements:-

The committee has worked hard to ensure the smooth running of the charity and has supported the staff in the provision of childcare and education in the local community. This has been especially tough and there have been decisions we have needed to make and times where we have had to have meetings at very short notice – such as rent negotiations. The committee organised a new sign for the side of the building to replace the original one which was damaged and Ellen managed to organise most of the work from various companies to be done for free. Lianne and Louise organised it putting up. Jade and Kris also helped get the new website up and running and the whole committee and staff team helped in leaflet distribution. The committee have continued to meet together face to face as well as through our messenger group.

The committee undertake basic safeguarding training and an understanding of what it means to be on a committee through Educare on starting their role.

Financial review

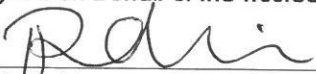
The charity has no specific policy on reserves. However, it is a non-profit-making organisation with a financial reserve allocated to redundancy (if required) or to support the setting in keeping open when numbers are very low. This may be needed in the coming months as numbers for the Autumn term 2023 are much lower than usual and with Miss Campbell returning from Maternity we have decided to keep higher than usual staffing at the moment. A large sum is currently being kept aside as there are areas which will need some repair work carrying out over the next few years, decorating inside and outside, the flooring inside and outside and also some areas outdoors need upgrading. The group have been hesitant to spend large quantities of money over the previous years due to the past financial situation, more recently the pandemic and now due to the ongoing rent negotiations. The church committee are employing someone to set up a proper agreement as one was never put on paper so we are unsure as to how much back pay we will have to pay and then whose responsibility upkeep will be. The setting has been in negotiation with the Church committee for over a year now regarding rent and the electric bills and although they asked for this in October 2022, we are still no further forwards despite Amanda emailing David and Lesley regularly. Consequently, a large sum of money may also be needed to pay the last year's electric bill.

Our preschool next-door neighbour, a county councillor, organised for some funds towards the outdoor flooring putting down and again this also is currently in the bank awaiting the go ahead. We cannot continue with any plans until we have the rent situation sorted out.

This year, the Early Years Pupil Premium (EYPP) money has been used for Zumba sessions for all school leavers, as well as some of the younger children for 2 sessions per week. The EYPP and SEN funding has also supported 1:1 for several children, additional sessions/hours for 2 children and SENCO training. More individualised support has been necessary for a lot of children in this academic and financial year. Assessments at the end of the year highlighted the success of all of the above and we hope the experience gained and new qualifications of staff continue to support and encourage the next cohort of children to make good progress from their starting points.

The principal sources of funding are income from parental fees and NYCC for 2 year olds (in certain circumstances) as well as 3 and 4 year old universal and extended funding.

Signed on behalf of the Trustees:-


Jade Robinson
Chairperson


Amanda Campbell
Manager and Committee member

14-11-2023
Date

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 August 2023

	2023		2022	
	£	£	£	£
Income				
Parental fee income	13,464		13,291	
NYCC funding	115,696		97,652	
Registration fees	25		50	
Fundraising				
Christmas fair	-		414	
Clothing recycling	75		167	
Miscellaneous fundraising			111	
Commission				
Photographs	-		88	
Other income				
Government grants and incentives	1,478		1,000	
Miscellaneous income	336		-	
Uniforms	416		582	
Deposit account interest	<u>380</u>		<u>4</u>	
		131,870		113,359
Expenditure				
Rent	1,930		2,076	
Water charges	192		192	
PLA membership and insurance	760		739	
Wages	82,322		73,785	
Staff pension costs	2,022		1,251	
Training	942		401	
Telephone	801		705	
Post and stationery	197		183	
Zumba classes	995		665	
Snacks etc	499		364	
Repairs and renewals	1,972		595	
Toys, equipment and materials	2,270		1,175	
Cleaning	535		365	
Uniforms	634		829	
Miscellaneous expenses	311		160	
Sponsorship	999		-	
Accountancy	2,815		1,817	
Professional fees	1,670		2,565	
Bank charges	70		48	
Interest on late taxation	-		34	
Depreciation on office equipment	<u>2,409</u>		<u>2,455</u>	
		104,345		90,404
Surplus for the year		<u><u>27,525</u></u>		<u><u>22,955</u></u>

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

BALANCE SHEET
31 August 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	1		5,021		6,509
CURRENT ASSETS					
Current account		101,317		87,828	
Money Manager account		<u>35,444</u>		<u>20,065</u>	
		<u>136,761</u>		<u>107,893</u>	
CURRENT LIABILITIES					
Sundry creditors and accruals		<u>1,140</u>		<u>1,285</u>	
		<u>1,140</u>		<u>1,285</u>	
			<u>135,621</u>		<u>106,608</u>
NET ASSETS			<u>140,642</u>		<u>113,117</u>
FINANCED BY					
Unrestricted funds	2		<u>140,642</u>		<u>113,117</u>

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2023

1. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 September 2022	12,603
Additions	<u>921</u>
At 31 August 2023	<u>13,524</u>
DEPRECIATION	
At 1 September 2022	6,094
Charge for year	<u>2,409</u>
At 31 August 2023	<u>8,503</u>
NET BOOK VALUE	
At 31 August 2023	<u>5,021</u>
At 31 August 2022	<u>6,509</u>

2. UNRESTRICTED FUNDS

	2023	£	2022	£
Brought forward	£		£	
	113,117		90,162	
Add				
Net profit	<u>27,525</u>		<u>22,955</u>	
		<u>140,642</u>		<u>113,117</u>
		<u>140,642</u>		<u>113,117</u>

Signed on behalf of the Trustees:-


 Jade Robinson
 Chairperson


 Amanda Campbell
 Manager and Committee member

14.11.2023
 Date