

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

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For the Year Ended 31 August 2024**

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**WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308**

**GENERAL INFORMATION
For the Year Ended 31 August 2024**

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 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATCROFT PLAYGROUP

I report on the accounts of Wheatcroft Playgroup for the year ended 31 August 2024 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 2024

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 2024.

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	Secretary
Rhona Marshall	Staff member and committee member (Stood down September 2023)
Lauren Temple	Committee member
Lianne Koekemoer	Committee member (Stood down October 2023)
Charlotte Smith	Committee Member (Elected October 2023)
Claire Brinning	Committee member (Elected October 2023)

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 the term they turn 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. 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 why.

Achievements and performance

Preschool achievements:-

Numbers of families at preschool plateaued this year after losing so many to school in September 2023. The results from the questionnaires in July 2024 provided evidence that families were happy with the services, activities and resources available and some commented reasons why. Popular things, again, were messy play, the facebook page, Zumba, Yoga, gardening, visits from Whitby falconry, outdoor kitchens and all the food activities. The parents also commented on how supportive, friendly and welcoming the staff are.

Numbers at preschool at the beginning of September 2023 were lower than previous years and staffing was higher than usual September to February before Miss Hartley left. Higher than usual staffing ratios also meant we were able to start going out on a walk on a regular basis. Thursday afternoons became our adventure days and gradually more and more children were able to join us as they built up stamina and were able to walk further.

The closed preschool facebook page continues to be incredibly helpful to most parents and we continued to post what we had been doing through the week and ideas for each holiday. Some parents, staff and committee members continued 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. We held a couple of open afternoons and advertised these on facebook, mumblar and various other places.

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 2024 we held an open session for new families to be able to come and play ready for the new term ahead.

Christmas Fundraising wasn't carried out again due to the rising cost of living but we did raise money through the mini me card company, Easyfundraising and we continued to have 3 x clothing collections. This year we used fundraising money and EYPP money for a Thursday session of Zumba per week in the Summer Term as well as a session with Whitby Falconry in the summer term. Zumba was attended by almost all those going to school as well as many of the younger children.

In the spring term we were awarded the Gold Healthy Early Years Award for healthy eating. We continued to try no bake, no sugar recipes and the children enjoyed smoothies and homemade lollies in the summer term as we purchased a smoothie maker. Most families welcomed their children trying new foods and 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, Safeguarding courses, Inclusion Courses by Dingley's Promise, Courses by the Early Excellence and Leadership and SENCo meetings, the majority of which were free. Vicky Brewer finished her SENCO Course.

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 so through decisions we have needed to make and times where we have had to have meetings at very short notice – such as rent negotiations. Although the rent negotiations have not been sorted out yet Jade has been trying to get it sorted and we now have the necessary information to pay the last years bills and can begin to move forward with negotiations. The committee continue to meet together face to face as well as through the staff/committee messenger group.

The committee undertake basic safeguarding training and an understanding of what it means to be on a committee through an Educare document, 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. Some may be needed in the coming months as numbers for the Autumn term 2024 are lower than usual and combined with the higher staffing levels. 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, the pandemic and now due to the ongoing rent negotiations. The setting has been in negotiation with the Church committee for over 2 years now regarding rent and bills.

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 a couple of children, additional sessions/hours for 1 child and SENCO meetings. Assessments at the end of the year highlighted the success of all of the above and all children made 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 & 4 year old universal and extended funding.

Signed on behalf of the Trustees:-

Jade Robinson
Chairperson

Amanda Campbell
Manager and Committee member

Date

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 August 2024

	2024		2023	
	£	£	£	£
Income				
Parental fee income	15,025		13,464	
NYCC funding	83,100		115,696	
Registration fees	-		25	
Fundraising				
Christmas fair	-		-	
Clothing recycling	72		75	
Miscellaneous fundraising	28		-	
Commission				
Photographs	-		-	
Other income				
Government grants and incentives	-		1,478	
Miscellaneous income	54		336	
Uniforms	251		416	
Deposit account interest	704		380	
		99,234		131,870
Expenditure				
Rent	1,920		1,930	
Water charges	380		192	
PLA membership and insurance	797		760	
Wages	94,281		82,322	
Staff pension costs	1,784		2,022	
Training	250		942	
Telephone	908		801	
Post and stationery	257		197	
Advertising	30		-	
Zumba classes	350		995	
Snacks etc	339		499	
Repairs and renewals	1,581		1,972	
Toys, equipment and materials	1,391		2,270	
Cleaning	297		535	
Uniforms	309		634	
Miscellaneous expenses	496		311	
Sponsorship	-		999	
Accountancy	5,426		2,815	
Professional fees	-		1,670	
Bank charges	62		70	
Depreciation on office equipment	2,644		2,409	
		113,502		104,345
Surplus for the year		<u>(14,268)</u>		<u>27,525</u>

WHEATCROFT PLAYGROUP
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BALANCE SHEET
31 August 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	1	2,737	5,021
CURRENT ASSETS			
Current account		92,217	101,317
Money Manager account		<u>36,148</u>	<u>35,444</u>
		<u>128,365</u>	<u>136,761</u>
CURRENT LIABILITIES			
Sundry creditors and accruals		<u>4,728</u>	<u>1,140</u>
		<u>4,728</u>	<u>1,140</u>
		<u>123,637</u>	<u>135,621</u>
NET ASSETS		<u>126,374</u>	<u>140,642</u>
FINANCED BY			
Unrestricted funds	2	<u>126,374</u>	<u>140,642</u>

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NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2024

1. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 September 2023	13,524
Additions	<u>360</u>
At 31 August 2024	<u>13,884</u>
DEPRECIATION	
At 1 September 2023	8,503
Charge for year	<u>2,644</u>
At 31 August 2024	<u>11,147</u>
NET BOOK VALUE	
At 31 August 2024	<u><u>2,737</u></u>
At 31 August 2023	<u><u>5,021</u></u>

2. UNRESTRICTED FUNDS

	2024		2023	
	£	£	£	£
Brought forward	140,642		113,117	
Add				
Net (loss) profit	<u>(14,268)</u>		<u>27,525</u>	
		<u>126,374</u>		<u>140,642</u>
		<u><u>126,374</u></u>		<u><u>140,642</u></u>

Signed on behalf of the Trustees:-

Jade Robinson
Chairperson

Amanda Campbell
Manager and Committee member

Date