

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

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For the Year Ended 31 August 2025**

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WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

GENERAL INFORMATION
For the Year Ended 31 August 2025

CHAIRPERSON: Paul Drury-Bradey

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

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

FINANCIAL STATEMENTS

For the Year Ended 31 August 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATCROFT PLAYGROUP

I report on the accounts of Wheatcroft Playgroup for the year ended 31 August 2025 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.

Paul Dixon
5&6 Manor Court
Manor Garth
Scarborough
North Yorkshire
YO11 3TU

Date:

FINANCIAL STATEMENTS

For the Year Ended 31 August 2025

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 2025.

Charity Trustees who served during the year

Elected by parents/carers

Paul Drury-Bradey	Chair Person, Safeguarding Officer on committee
Amanda Campbell	Manager, SENCO, Safeguarding and committee member
Sarah Dennis	Treasurer
Claire Brining	Secretary (stood down March 2025)
Jade Robinson	Committee member (stood down October 2025)
Louise Baron	Committee member
Lauren Collins	Committee member
Charlotte Smith	Committee member
Elizabeth Hepworth	Committee member (Elected October 2024)

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 at preschool at the beginning of September 2024 were even lower than previous years. Staffing was higher than usual between September and February due to one staff member waiting for an operation and the setting not being able to go down to 3 staff for safety. Higher than usual staffing ratios also meant we were able to continue to go out, but due to staffing only on a Thursday afternoon. From questionnaires this was welcomed by all families. The rest of the results from the questionnaires in July 2025 provided evidence that families were happy with the services, activities and resources available. Popular things, again, were messy play, the Facebook page, 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.

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, Easy fundraising and we continued to have 3 x clothing collections. This year we used fundraising money and EYPP money for a Thursday session of football per week in the Summer Term as well as a session with Whitby Falconry in the summer term. Football was attended by almost all those going to school as well as many of the younger children.

One huge achievement of the preschool was our Ofsted inspection on 6th February 2025. The inspection was quite intense, and staff felt the speed and level of questions whilst being with the children quite hard going. At all time, the inspector checked in on staff and made sure Amanda felt the staff were supported and that she was also given extra time to return to questions asked through the learning walk. The setting received a good across all areas and the inspector commented that if the new proposed score card system was in place we would have scored a strong good. The only things to look further at was the consistency of teaching across the board.

In the second half of spring term, we were down to 4 staff and all remaining staff stepped up to cover, working extra hours regularly. Everyone shared 1 day off per week, and this continued through to May.

Environmental health visited in March 2025, and we scored 5.

We continued to work with families regarding lunches and providing children with a healthy balanced lunch and the closed preschool Facebook page continues to be incredibly helpful to most parents to share ideas on lunches and new guidelines coming out. 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. The only thing parents commented was that they would like to see more.

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, Mumbler and various other places. In September 2024 we did a weekend open morning, but this was not successful as only the families we had already booked in for future sessions came, even though we had posted leaflets and flyers and paid to advertise.

We opened 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 and again this was really popular.

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 North Yorkshire Council - Leadership and SENCO meetings, the majority of which were free. Wages went up in April as usual but due to the predicted financial loss it was felt that a more conservative 3% increase would be more manageable.

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 still not been sorted out yet we managed to pay 2023-2024 bills and through the year became hopeful there would be an end, but we finish this financial year without a rent agreement. This has been 3 years now and it is imperative for the group that an agreement is put in place soon. The committee continue to meet face to face as well as through the staff/committee messenger group.

The final committee meeting of the academic year took place on a Wednesday afternoon and children were looked after by Mrs Brewer and Miss Campbell which was a welcome change for some committee members. 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. As September 2024-February 2025 proved, a reserve is necessary for circumstances where we are over staffed and have fewer children. This year an extremely large loss was predicted but January to May saw that loss start to disappear and we ended the year positively. A large sum is still 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, which is now coming into the 4th year. The setting has been in negotiation with the Church committee for over 3 years now regarding rent and bills.

This year, the Early Years Pupil Premium (EYPP) money has been used for Football sessions for all school leavers as well as some of the younger children for one session per week. The EYPP and SEN funding has also supported 1:1 for one full time child, some resources 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 children aged 20 months (in certain circumstances) to 3 & 4 year old universal and extended funding. Children aged 9 months became eligible for 15 hours from September 2024 and Preschool changed the age range to accommodate this. Although this has had its challenges, it's been a positive decision and will ensure that children can start preschool earlier than they would normally do.

Signed on behalf of the Trustees: -

Paul Drury-Bradey
Chairperson

Amanda Campbell
Manager and Committee member

Date

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 August 2025

	2025		2024	
	£	£	£	£
Income				
Parental fee income	7,763		15,025	
NYCC funding	117,906		83,100	
Fundraising				
Mini Me Gifts	52		-	
Clothing recycling	24		72	
Miscellaneous fundraising	-		28	
Other income				
Miscellaneous income	-		54	
Uniforms	213		251	
Deposit account interest	<u>496</u>		<u>704</u>	
		126,454		99,234
Expenditure				
Rent	2,250		1,920	
Water charges	469		380	
Electricity	5,816		-	
PLA membership and insurance	915		797	
Wages	93,640		94,281	
Staff pension costs	1,830		1,784	
Training	465		250	
Telephone	1,114		908	
Stationery and office expenses	348		257	
Advertising	30		30	
Activities classes	336		350	
Snacks etc	211		339	
Repairs and renewals	1,836		1,581	
Toys, equipment and materials	577		1,391	
Cleaning	350		297	
Uniforms	272		309	
Miscellaneous expenses	501		496	
Accountancy	5,791		5,426	
Bank charges	56		62	
Interest	28		-	
Depreciation on office equipment	<u>2,314</u>		<u>2,644</u>	
		119,149		113,502
Surplus/(deficit) for the year		<u><u>7,305</u></u>		<u><u>(14,268)</u></u>

WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308

BALANCE SHEET
31 August 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	2		814		2,737
CURRENT ASSETS					
Charitable current account		94,267		92,217	
Money Manager account		40,158		36,148	
Sundry debtors		<u>53</u>		<u>-</u>	
		<u>134,478</u>		<u>128,365</u>	
CURRENT LIABILITIES					
Sundry creditors and accruals		<u>1,613</u>		<u>4,728</u>	
		<u>1,613</u>		<u>4,728</u>	
			<u>132,865</u>		<u>123,637</u>
NET ASSETS			<u>133,679</u>		<u>126,374</u>
FINANCED BY					
Unrestricted funds	3		<u>133,679</u>		<u>126,374</u>

**WHEATCROFT PLAYGROUP
REGISTERED CHARITY NUMBER 1031308**

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2025**

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life.

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.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2025

2. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 September 2024	13,884
Additions	<u>391</u>
At 31 August 2025	<u>14,275</u>
DEPRECIATION	
At 1 September 2024	11,147
Charge for year	<u>2,314</u>
At 31 August 2025	<u>13,461</u>
NET BOOK VALUE	
At 31 August 2025	<u>814</u>
At 31 August 2024	<u>2,737</u>

3. UNRESTRICTED FUNDS

	2025		2024	
	£	£	£	£
Brought forward	126,374		140,642	
Add				
Surplus/(deficit) for the year	<u>7,305</u>		<u>(14,268)</u>	
		<u>133,679</u>		<u>126,374</u>
		<u>133,679</u>		<u>126,374</u>

Signed on behalf of the Trustees:-

Paul Drury-Bradey
Chairperson

Amanda Campbell
Manager and Committee member

Date