

Registered Charity Number 1096958



**THORNTON HOUGH PLAYGROUP
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 AUGUST 2022**

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Thornton Hough Playgroup

The report of the Trustees for the year ended 31 August 2022

Introduction

The trustees of the Thornton Hough Playgroup present their annual report and financial statements of the charity for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011, and the 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 2015).

The Thornton Hough Playgroup constitution was adopted on 26 June 2002 and amended on 4 November 2013. On the 10 April 2003, it became a registered Charity – (1096958).

Purpose and Activities of the Charity

Aims and Activities

To operate a setting following the Early Years Foundation Stage providing young children with a great start to their education.

Our objectives

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 and by:

- A. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of race, culture, religion, means or ability.
- B. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- C. Instigating and adhering to and furthering the aim of the preschool learning alliance.

Achievements and performances

Fundraising this year has been harder to do with ongoing restrictions due to Covid-19 and the emergence of the Omicron variant affecting both staff and children.

We were still unable to allow parents to come into the setting to watch the children's Nativity, however the performance was recorded with all parents/guardians permission and was placed onto a USB, free of charge.

During summer term, preschool/playgroup set up a stall to celebrate the Queen's Platinum Jubilee in which we raised £84. A Jubilee trail was also set up around the Village for parents and children to enjoy.

The children were unable this year to participate in their annual organized sports day with A Star Sports due to Covid-19 cases amongst staff and therefore not enough adults to support and supervise the children.

Thornton Hough Playgroup

The report of the trustees for the year ended 31 August 2022

I would like to thank Eveline for the past year covering maternity leave, it has been very much appreciated by all and to welcome Liz back from maternity leave, who came in for the last few days of the school term.

I would like to thank Nikki, Helen and Deanna for all their hard work last year and for their continuous support towards the Committee and Playgroup. For members who have left this year or are about to leave, I would like to say thank you for their years of dedication and support of the Parents Committee and Thornton Hough Playgroup.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustees is satisfied that the charity assets in each fund were available and adequate to fulfil its obligations in respect of each fund – all obligations having been satisfied in full.

Transactions and Financial position

The charity's income in the year was £68,470 (2021: £76,367) after expenditure of £75,180 (2021: £63,577) a deficit of £6,710 (2021: a surplus of £12,790) is reported. General free liquid reserves carried forward amounted to £44,855 (2021: £51,565).

Reference and administrative details

Date of registration	10 April 2003
The Registered office is	Thornton Hough Playgroup, Thornton Hough Village Hall, Manor Road, Thornton Hough Wirral CH63 1JB
Charity Registration Number	1096958

Trustees: Kathryn Farr Anna Rimmer Elizabeth Hunt Dr. Louise Clegg
Kathryn Smits

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

Structure, Governance and Management

Nature of the Governing Documents and Constitution of the Charity

The Thornton Hough Playgroup is a registered unincorporated charity governed by a constitution. Trustees are appointed by the existing trustee board through a vote which staff and members.

The day-to-day operations of the charity are governed by Trustees who are directly engaged in the activity of the charity. Operational and tactical decisions are made by this group.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 30 June 2023

Kathryn Farr

Chair

Thornton Hough Playgroup

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 August 2022

I report on the financial statement of the charitable company on page 7 to 12 for the year ended 31 August 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the 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 opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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.



Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 30 June 2023

**Thornton Hough Playgroup
Statement of Financial Activities
For the year ended 31 August 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
	Notes				
Income					
Income from charitable activities	2	20,027	-	20,027	24,277
Grant and donations	2	48,433	-	48,433	52,088
Investment Income		10	-	10	2
Total Income		<u>68,470</u>	-	<u>68,470</u>	<u>76,367</u>
Expenditure					
Expenditure on charitable activities	3	74,760	-	74,760	63,157
Governance		420	-	420	420
Total expenditure		<u>75,180</u>	-	<u>75,180</u>	<u>63,577</u>
Net income					
Net income for the year		(6,710)	-	(6,710)	12,790
Gross transfer between funds		-	-	-	-
Net movement in funds		(6,710)	-	(6,710)	12,970
Reconciliation of funds:					
Total funds brought forward		<u>51,565</u>	-	<u>51,565</u>	<u>38,775</u>
Total funds carried forward		<u>44,855</u>	-	<u>43,455</u>	<u>51,565</u>

The net movement in funds to above in the net incoming resources as defined in the Statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operation

The notes on page 9 to 12 form an integral part of these accounts

**Thornton Hough Playgroup
Balance Sheet
As at 31 August 2022**

	Notes	2022 £	2021 £
Current Assets			
Cash at the bank and in hand		<u>48,826</u>	<u>53,509</u>
Total current assets		48,826	53,509
Creditor: -			
Amount due within one year	8	<u>3,971</u>	<u>1,944</u>
		3,971	1,944
Net current assets		<u>44,855</u>	<u>51,565</u>
Net assets		<u>44,855</u>	<u>51,565</u>
The funds of the charity			
Unrestricted income funds			
Unrestricted revenue accumulated funds		<u>44,855</u>	<u>51,565</u>
Total charity funds		<u>44,855</u>	<u>51,565</u>

Approved by the board of Trustees on 30 June 2023 and signed on their behalf by:

Kathryn Farr – Trustee

The notes on page 9 to 12 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the consists of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

2 Income from Charitable activities

	2022	2021
	£	£
Fees for charitable services	17,927	22,134
Grants for charitable services	48,243	46,752
Fundraising and shop income	899	2,143
Donations	<u>190</u>	<u>5,336</u>
Total income from charitable activities	<u>67,260</u>	<u>76,365</u>

3 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Rent, rates, insurance	6,531	5,235
Light & heat	959	429
Telephone, stationery, equipment expended. etc	5,593	6,497
Repairs	2,595	214
Wages & salaries and pension	<u>59,082</u>	<u>50,872</u>
Total expenditure on charitable activities	<u>74,760</u>	<u>63,157</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs consist of the cost of Independent Examination – £420.

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel – including related party transactions

	2022	2021
	£	£
Salaries and wages	<u>59,082</u>	<u>50,782</u>

No employees had employee benefits in excess of £60,000 (2021: nil).

The charity trustees were not paid or received any other benefits from employment with charity as trustees in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustees received payment for professional or other services supplied to the charity (2021: £nil).

There were no transactions with connected parties in the year nor were any assets disposed of to employees, trustees or connected persons.

The key management personnel of the charity is the Head teacher whose remuneration was £15,940.

6 Staff Numbers

The average monthly head count was 4 staff (2021: 4 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022	2021
	Number	Number
Charitable activities	<u>4</u>	<u>4</u>

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors - PAYE	3,551	324
Creditors (deferred income)	-	1,200
Accruals	<u>420</u>	<u>420</u>
	<u>3,971</u>	<u>1,944</u>

9 Contingent assets – legacy income

As at 31 August 2022 the charity had not been notified of any legacy income or prospective legacy income.

10 Analysis of charitable funds**Analysis of movements in unrestricted funds**

The charity has only one unrestricted general fund.

The movements in that fund are shown in the Statement of Financial Activities.