

WIGTON MOOR PLAYSCHOOL

England & Wales · Charity number 1160549

Details

Other names WIGTON MOOR PLAYSCHOOL ASSOCIATION

Status Registered

Legal form Charitable company

Company number [06387617](#)

Registered 2015-02-18

Register [View on the Charity Commission register](#)

Contact

Address 40 Birchwood Avenue
Moortown
Leeds
LS17 8PL

Phone 07745947696

Email wmplayschool@gmail.com

Website www.wigtonmoorplayschool.uk

Activities

Objects: 3. 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:-3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE 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 WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Education for preschool children in Wigton Moor Leeds

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£122,398	£122,607	-	-
2024-08-31	£124,940	£126,597	-	-
2023-08-31	£149,706	£153,880	-	-
2022-08-31	£137,561	£142,591	-	-
2021-08-31	£176,097	£141,300	-	-
2020-08-31	£161,030	£132,040	-	-

Trustees

Name	Role	Appointed
Linda Ann West	Chair	2014-11-18
CATHRINE VICTORIA LILL		2013-02-05
CLARE ELIZABETH JANE STARKIE		2014-11-20
CORRINA MARIE HUDSON		2014-11-26
Kiranjeet Kaur Ubhi		2020-11-09

WIGTON MOOR PLAYSCHOOL

England & Wales - Charity number 1160549

Accounts

Wigton Moor Playschool

Charity number 1160549

A company limited by guarantee number 06387617

Annual Report and Financial Statements for the year ended 31 August 2025



Wigton Moor Playschool

Annual Report and Financial Statements for the year ended 31 August 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Wigton Moor Playschool

Trustees' report for the year ended 31 August 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda West	Chair	
Kiranjeet Ubhi	Vice Chair	
Clare Starkie	Treasurer	
Corrina Hudson	Secretary	
Catherine Lill		
Claire McDonagh		Resigned 9 September 2024
Charity number	1160549	Registered in England and Wales
Company number	06387617	Registered in England and Wales

Registered and principal address	Bankers
Wigton Moor Football Club The Recreation Ground Harrogate Road, Leeds. LS17 8EN	HSBC Bank Plc 108 Harrogate Road Leeds LS7 4NU

Independent examiner

Sarah Coates MAAT

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 2 October 2007. It is governed by a memorandum and articles of association which were last revised on 27 June 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2025

The charity's objects

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:

Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The charity's main activities

Wigton Moor Playschool provides pre-school play, education and care for children from two years old to school-entry age.

Playschool conforms to the Government's statutory Early Years Foundation Stage (EYFS) childcare framework and we are subject to Ofsted inspections. At our last inspections in 2019 the quality and standards of our provision were rated 'Good' by Ofsted.

We are a charitable company, limited by guarantee, run by a board of voluntary, unpaid directors elected by members of the charity or appointed by the board in accordance with the Playschool's Articles of Association.

Our main source of funding is the Government's Free Early Education Entitlement (FEEE) grant for two, three and four year olds as administered by Leeds City Council, with a smaller amount coming from fees paid directly by families for provision out with the FEEE criteria. We charge a small support fee for additional services. Our income is also augmented by charitable donations and fund raising.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We are pleased to note that despite the financial and staffing challenges that continue face Early Years providers Wigton Moor Playschool continues to provide flexible childcare for 2-4 year olds in the local community. We continue to keep our costs to parents/carers as low as possible and only raised our fees by a small amount in September 2025. We have found it necessary to continue to charge a small support fee and our charging policy is now clearly displayed on our website. As a charity we ensure no child misses out on their early years education and we are very supportive to parents/carers who face difficulty paying fees. Unlike many local nurseries we do not stipulate how many sessions a child has to be enrolled for and this is a great benefit for our parents/carers.

At the end of the summer term 2025 we had 32 children on role. Our morning sessions continue to be busier than the afternoons. Our older children are well prepared to make their move to Primary School and we continue to have good links with Wigton Moor Primary School. Our careful financial management means we are only likely to make a small loss for the financial year 2024/25. Our financial administrator continues to be a great help in ensuring the Playschool monitors the budget carefully. We have managed to keep our staffing costs down by not replacing a Playschool assistant who resigned in September 2024. The existing staff have worked hard to ensure the children are safe and continue to provide high quality learning experiences and in September 2025 Playschool was rated Good by OFSTED in all areas.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2025

Achievements and performance continued

Parents/Carers are sent curriculum plans and are involved in their children's learning. They are informed of their child's progress through the use of Tapestry, which is an online learning journal. One of our parents, a dentist, came into Playschool to talk to the children about teeth hygiene. Our policies are continuously updated and shared with parents/carers on our website.

Our small pupil and staff numbers continue to restrict how much money our fundraising events raise, however we held a successful Christmas raffle. New equipment has been purchased for the children, such as a new 2 seater sofa and new wooden toys. We held Christmas Sing along's and Play and Stay sessions for parents / carers and very positive feedback from parents was given at these events.

All the Playschool staff continue to receive training and have completed courses on safeguarding, paediatric first aid, health and safety, food safety and behaviour management.

We have established good links with Leeds City College and local schools who continue to send us students on placements. This benefits both the students and our children.

Our partnership with Wigton Moor Junior Football Club continues to thrive, they quickly respond to our requests for essential repairs, and we have had no rent increase this year.

What the future holds for Playschool is uncertain, as although Playschool is currently managed by a small committee of experienced directors, we are concerned about being unable to recruit and retain new directors.

On a positive note, during our recent OFSTED inspection children were reported as happy and busy in a caring and supportive environment. Leaders and staff are ambitious and wish to ensure that all children leave the playschool as happy, confident and eager learners.

Financial review

The net payments for the year was £209 all of which was unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £146,369.

The trustees have not adopted a reserves policy.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 18/05/2026

Clare Starkie (Trustee)

Wigton Moor Playschool

Independent examiner's report to the trustees of Wigton Moor Playschool

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2025, which are set out on pages 7 to to 11.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Sarah Coates MAAT

21/05/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wigton Moor Playschool
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2025

	Notes	2025 Total funds £	2024 Total funds £
Income from:			
Fees and early education funding	(2)	119,205	121,537
Grants and donations	(3)	30	120
Fundraising		586	553
Bank interest		2,577	2,730
Total income		<u>122,398</u>	<u>124,940</u>
Expenditure on:			
Salaries and on-costs	(4)	100,479	105,302
Payroll fees		441	450
Freelancer fees		262	-
Rent, repairs and maintenance		13,992	13,991
Playschool materials and equipment		3,661	2,745
Insurance		662	534
Printing, stationery and web		152	77
Staff training		632	469
Independent examination		684	684
Legal and administrative fees		461	1,112
Depreciation		1,125	1,163
Bank charges		56	70
Total expenditure		<u>122,607</u>	<u>126,597</u>
Net income / (expenditure)		<u>(209)</u>	<u>(1,657)</u>
Fund balances brought forward		<u>146,578</u>	<u>148,235</u>
Fund balances carried forward		<u>146,369</u>	<u>146,578</u>

All incoming resources and resources expended derive from continuing activities.

Wigton Moor Playschool
Balance sheet
as at 31 August 2025

	2025	2024
	Total	Total
	£	£
Fixed assets		
Tangible assets	(5) 3,750	4,875
Total fixed assets	<u>3,750</u>	<u>4,875</u>
Current assets		
Debtors and prepayments	(6) 744	414
Cash at bank and in hand	(7) 145,880	144,527
Total current assets	<u>146,624</u>	<u>144,941</u>
Current liabilities:		
amounts falling due within one year		
Creditors and accruals	(8) 4,005	3,238
Total current liabilities	<u>4,005</u>	<u>3,238</u>
Net current assets / (liabilities)	<u>142,619</u>	<u>141,703</u>
Net assets	<u>146,369</u>	<u>146,578</u>
Funds		
Unrestricted funds	<u>146,369</u>	<u>146,578</u>
Total funds	<u>146,369</u>	<u>146,578</u>

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 18/05/2026

Clare Starkie (Trustee)

Wigton Moor Playschool

Notes to the accounts

for the year ended 31 August 2025

1 Accounting policies

Basis of accounting

These accounts 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) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Playschool equipment 15%

Computer equipment 33%

Playschool large equipment 10%

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2025

2 Fees and early education funding	2025	2024
	Total	Total
	funds	funds
	£	£
LCC Early Education Funding	36,944	38,168
Fees	<u>82,261</u>	<u>83,370</u>
	<u>119,205</u>	<u>121,537</u>

3 Grants and donations	2025	2024
	Total	Total
	funds	funds
	£	£
Donations	<u>30</u>	<u>120</u>
	<u>30</u>	<u>120</u>

4 Staff costs and numbers	2025	2024
	£	£
Gross salaries	96,157	101,019
Social security costs	8,067	6,231
Employment allowance	(6,740)	(4,634)
Pensions	<u>2,995</u>	<u>2,686</u>
	<u>100,479</u>	<u>105,302</u>

The average number of employees during the year was 8.2, being an average of 3.7 full time equivalent (2024: 8.2, 6.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	2,995	2,686
Amount of any contributions outstanding at the year end	-	120

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2025

5 Tangible assets	Playschool large	Computer Equipment	Playschool equipment	Total
<u>Cost</u>	£	£	£	£
At 1 September 2024	9,372	1,794	1,544	12,710
Additions	-	-	-	-
At 31 August 2025	9,372	1,794	1,544	12,710
<u>Depreciation</u>				
At 1 September 2024	4,685	1,686	1,464	7,835
Charge for year	937	108	80	1,125
At 31 August 2025	5,622	1,794	1,544	8,960
<u>Net book value</u>				
At 31 August 2025	3,750	-	-	3,750
At 31 August 2024	4,687	108	80	4,875

6 Debtors and prepayments	2025	2024
	£	£
Prepayments	744	414
	744	414

7 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	145,828	144,511
Cash in hand	52	16
	145,880	144,527

8 Creditors and accruals	2025	2024
	£	£
Accruals	684	684
Taxation and social security	3,321	2,434
Other creditors	-	120
	4,005	3,238

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

WIGTON MOOR PLAYSCHOOL

England & Wales - Charity number 1160549

Accounts

Wigton Moor Playschool

Charity number 1160549

A company limited by guarantee number 06387617

Annual Report and Financial Statements for the year ended 31 August 2024



Wigton Moor Playschool

Annual Report and Financial Statements for the year ended 31 August 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Wigton Moor Playschool

Trustees' report for the year ended 31 August 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda West	Chair	
Kiranjeet Ubhi	Vice Chair	
Clare Starkie	Treasurer	
Corrina Hudson	Secretary	
Catherine Lill		
Sophia Mihedji		Resigned 24 July 2024
Claire McDonagh		Resigned 9 September 2024
Charity number	1160549	Registered in England and Wales
Company number	06387617	Registered in England and Wales
Registered and principal address	Bankers	
Wigton Moor Football Club	HSBC Bank Plc	
The Recreation Ground	108 Harrogate Road	
Harrogate Road, Leeds.	Leeds	
LS17 8EN	LS7 4NU	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 2 October 2007. It is governed by a memorandum and articles of association which were last revised on 27 June 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2024

Objectives and activities

The charity's objects

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:

Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The charity's main activities

Wigton Moor Playschool provides pre-school play, education and care for children from two years old to school-entry age.

Playschool conforms to the Government's statutory Early Years Foundation Stage (EYFS) childcare framework and we are subject to Ofsted inspections. At our last inspections in 2019 the quality and standards of our provision were rated 'Good' by Ofsted.

We are a charitable company, limited by guarantee, run by a board of voluntary, unpaid directors elected by members of the charity or appointed by the board in accordance with the Playschool's Articles of Association.

Our main source of funding is the Government's Free Early Education Entitlement (FEEE) grant for two, three and four year olds as administered by Leeds City Council, with a smaller amount coming from fees paid directly by families for provision out with the FEEE criteria. We charge a small support fee for additional services. Our income is also augmented by charitable donations and fund raising.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We are pleased to see that despite the financial challenges currently faced by Early Years providers Wigton Moor Playschool continues to provide flexible childcare for 2-4 year olds in the local community. We continue to keep our costs to parents/carers as low as possible and only raised our fees by a small amount in September 2024. As a charity we ensure no child misses out on their early years education and we are very supportive to parents/carers who face difficulty paying fees. Unlike many local nurseries we do not stipulate how many sessions a child has to be enrolled for and this is a great benefit for our parents/carers.

At the end of the summer term 2024 we had 34 children on role and 16 children went on to Primary School. Our morning sessions continue to be busier than the afternoons. The children are well prepared to make their move to Primary School and we continue to have good links with Wigton Moor Primary School .

It is still necessary to closely monitor the number of children on our register as the demand for places is not as high as it has been in the past, we think this may be due to our restricted opening hours and term time only provision. Our careful financial management means we only made a small loss for the financial year 2023/24. Our finance administrator continues to be a great help in ensuring the Playschool monitors the budget carefully.

Our smaller numbers continue to restrict how much money our fundraising events raise but we continue to hold raffles and provide fun activities for the children which help to raise much needed extra money. This money is used to provide new toys and equipment for Playschool and new scooters were purchased for use in our outdoor play area .Our parents/carers especially enjoyed the Christmas Sing A Longs which also raised money for Playschool.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2024

Objectives and activities

Achievements and performance continued

During 2023/24 a number of staff left Playschool to take other jobs in the education sector which means we now have a smaller but experienced staff team. However, this has enabled us to avoid cutting staff hours and we have been able to lower our staffing costs. The continued rise in minimum wage and other staff costs has had a big impact on our budget.

All the Playschool staff have had training in Health & Safety and Food Hygiene.

Parents/Carers are sent curriculum plans and are involved in their children's learning. They are informed of their child's progress through the use of Tapestry which is an online learning journal and are invited to attend Play and Stay sessions with their child. Our Facebook page is now well established and enables members of the community to view the wide range of learning activities that the children have taken part in during the week. Our commitment to celebrating a wide variety of festivals can be seen on our Facebook page.

We have good links with local schools and colleges who continue to send us students on placements. This benefits both the students and our children.

Our partnership with Wigton Moor Football Club continues to thrive. They respond quickly to any repairs to the building and have recently installed a new boiler. They have been very understanding about our financial pressures and we have had no recent rent rises. They are very pleased to have Playschool in their building.

Playschool continues to be managed by a small committee of experienced directors. It has been extremely difficult to appoint and retain new directors. New members are always welcome.

Playschool has a healthy reserve which will protect it in the short term from rising costs such as staff wages and uncertain pupil numbers. What the future holds is unpredictable as we are continually thrown new challenges. Playschool continues to provide local children with good quality early years education in a safe and caring environment. Positive feedback continues to be received from members of the local community and parents spoke highly of Playschool at our last AGM.

Financial review

The net expenditure for the year was £1,657, all of which was unrestricted.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £146,578.

The current reserves policy is to hold 6 months running costs in reserves.

The Playschool operates a policy of holding a level of general reserves broadly equivalent to six months' worth (50%) of annual expenditure. This is currently approx. £75,000. The reserves we set aside will provide financial stability and help to ensure the future of Playschool. This level of reserves will ensure the Playschool is able to remain resilient, for example if any of the following situations arise:

The risk of an unforeseen emergency e.g. a large repair bill
Employing staff to cover a long-term sick absence

Planned commitments that cannot be met by future income alone e.g. change of premises

The need to fund short term deficits in a cash budget e.g. money may need to be spent before a funding grant is received.

The need for sufficient funds to pay any future redundancies.

This policy will be reviewed annually by the directors.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on

Signed: (Trustee)

Name:

Wigton Moor Playschool

Independent examiner's report to the trustees of Wigton Moor Playschool

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2024, which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: Name: Simon Bostrom FCIE

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wigton Moor Playschool
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Fees and early education funding	(2)	121,537	-	121,537	146,421
Grants and donations		120	-	120	121
Fundraising		553	-	553	1,691
Bank interest		2,730	-	2,730	1,473
Total income		<u>124,940</u>	<u>-</u>	<u>124,940</u>	<u>149,706</u>
Expenditure on:					
Salaries and on-costs	(3)	105,302	-	105,302	129,022
Payroll fees		450	-	450	588
Rent, repairs and maintenance		13,991	-	13,991	15,192
Playschool materials and equipment		2,745	-	2,745	5,998
Insurance		534	-	534	517
Printing, stationery and web		77	-	77	260
Staff training		469	-	469	-
Independent examination		684	-	684	600
Legal and administrative fees		1,112	-	1,112	469
Depreciation		1,163	-	1,163	1,163
Bank charges		70	-	70	71
Total expenditure		<u>126,597</u>	<u>-</u>	<u>126,597</u>	<u>153,880</u>
Net income / (expenditure)		<u>(1,657)</u>	<u>-</u>	<u>(1,657)</u>	<u>(4,174)</u>
Fund balances brought forward		<u>148,235</u>	<u>-</u>	<u>148,235</u>	<u>152,409</u>
Fund balances carried forward		<u>146,578</u>	<u>-</u>	<u>146,578</u>	<u>148,235</u>

All incoming resources and resources expended derive from continuing activities.

Wigton Moor Playschool
Balance sheet
as at 31 August 2024

		2024	2023
		Total £	Total £
Fixed assets			
Tangible assets	(4)	<u>4,875</u>	<u>6,038</u>
Total fixed assets		<u>4,875</u>	<u>6,038</u>
Current assets			
Debtors and prepayments	(5)	414	396
Cash at bank and in hand	(6)	<u>144,527</u>	<u>144,350</u>
Total current assets		<u>144,941</u>	<u>144,746</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	<u>3,238</u>	<u>2,549</u>
Total current liabilities		<u>3,238</u>	<u>2,549</u>
Net current assets / (liabilities)		<u>141,703</u>	<u>142,197</u>
Net assets		<u>146,578</u>	<u>148,235</u>
Funds			
Unrestricted funds		146,578	148,235
Restricted funds		<u>-</u>	<u>-</u>
Total funds		<u>146,578</u>	<u>148,235</u>

For the year ending 31 August 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Wigton Moor Playschool

Notes to the accounts

for the year ended 31 August 2024

1 Accounting policies

Basis of accounting

These accounts 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £xxxx are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Playschool equipment 15%

Computer equipment 33%

Playschool large equipment 10%

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2024

2 Grants and donations	2024	2023
	Total	Total
	funds	funds
	£	£
LCC Early Education Funding	38,168	88,846
Fees	83,370	57,575
	<u>121,538</u>	<u>146,421</u>
	-1	

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	101,019	124,574
Social security costs	6,231	6,896
Employment allowance	(4,634)	(5,666)
Pensions	2,686	3,218
	<u>105,302</u>	<u>129,022</u>

The average number of employees during the year was 0, being an average of 0 full time equivalent (2023: 8.8, 7.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	2,686	3,218
Amount of any contributions outstanding at the year end	120	514

4 Tangible assets	Playschool large	Computer Equipment	Playschool equipment	Total
Cost	£	£	£	£
At 1 September 2023	9,372	1,794	1,544	12,710
Additions	-	-	-	-
At 31 August 2024	<u>9,372</u>	<u>1,794</u>	<u>1,544</u>	<u>12,710</u>
Depreciation				
At 1 September 2023	3,748	1,579	1,345	6,672
Charge for year	937	107	119	1,163
At 31 August 2024	<u>4,685</u>	<u>1,686</u>	<u>1,464</u>	<u>7,835</u>
Net book value				
At 31 August 2024	<u>4,687</u>	<u>108</u>	<u>80</u>	<u>4,875</u>
At 31 August 2023	<u>5,624</u>	<u>215</u>	<u>199</u>	<u>6,038</u>

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2024

5 Debtors and prepayments	2024	2023
	£	£
Prepayments	414	396
	<u>414</u>	<u>396</u>
6 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	144,511	144,342
Cash in hand	16	8
	<u>144,527</u>	<u>144,350</u>
7 Creditors and accruals	2024	2023
	£	£
Accruals	684	600
Taxation and social security	2,434	1,435
Other creditors	120	514
	<u>3,238</u>	<u>2,549</u>

Donations from trustees and related parties

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

WIGTON MOOR PLAYSCHOOL

England & Wales - Charity number 1160549

Accounts

Wigton Moor Playschool

Charity number 1160549

A company limited by guarantee number 06387617

Annual Report and Financial Statements for the year ended 31 August 2023



Wigton Moor Playschool

Annual Report and Financial Statements for the year ended 31 August 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Wigton Moor Playschool

Trustees' report for the year ended 31 August 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda West	Chair	
Clare Starkie	Treasurer	
Corrina Hudson	Secretary	
Catherine Lill		
Louise Webster		Resigned 21 July 2023
Sophia Mihedji		
Kiranjeet Ubhi	Vice Chair	
Katerina Iacovou		Appointed 30 January 2023 Resigned 9 July 2023
Claire McDonagh		Appointed 30 January 2023

Charity number 1160549 Registered in England and Wales

Company number 06387617 Registered in England and Wales

Registered and principal address	Bankers
Wigton Moor Football Club The Recreation Ground Harrogate Road, Leeds. LS17 8EN	HSBC Bank Plc 108 Harrogate Road Leeds LS7 4NU

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 2 October 2007. It is governed by a memorandum and articles of association which were last revised on 27 June 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2023

Objectives and activities

The charity's objects

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:

Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The charity's main activities

Wigton Moor Playschool provides pre-school play, education and care for children from two years old to school-entry age.

Playschool conforms to the Government's statutory Early Years Foundation Stage (EYFS) childcare framework and we are subject to Ofsted inspections. At our last inspections in 2019 the quality and standards of our provision were rated 'Good' by Ofsted.

We are a charitable company, limited by guarantee, run by a board of voluntary, unpaid directors elected by members of the charity or appointed by the board in accordance with the Playschool's Articles of Association.

Our main source of funding is the Government's Free Early Education Entitlement (FEEE) grant for two, three and four year olds as administered by Leeds City Council, with a smaller amount coming from fees paid directly by families for provision out with the FEEE criteria. We charge a small support fee for additional services. Our income is also augmented by charitable donations and fund raising.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We are pleased to report that despite the financial challenges Wigton Moor Playschool continues to provide flexible childcare for 2-4 year olds in the local community.

It is still necessary to closely monitor the number of pupils on our register but due to careful financial management we only made a small loss for the financial year 2022-23.

Pupil numbers in the mornings are now around 25 but it is still proving difficult to fill afternoon spaces. Unlike many local nurseries we do not stipulate how many sessions a child has to be enrolled for and this a great benefit for our parents/carers. We also now offer early drop off for children.

As a charity we are very supportive to parents/carers who face difficulty paying fees. We only raised our fees by a small amount in September 2023. Our smaller numbers have also had an impact on the amount of money we are currently able to fundraise. The current rise in the cost of living may also have had an impact on this. The staff and directors have continued to hold raffles and fun activities for the children and parents.

The appointment of a finance administrator has been a huge help in ensuring the Playschool monitors the budget.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2023

Achievements and performance (continued)

Wigton Moor Football Club has continued to be very supportive which means we do not have to spend large amounts on repairs. They carry out repairs quickly and only raised our rent by a small amount to cover the rising cost of utilities. They also painted the outside of the building and Playschool paid to have the fence repaired and painted.

There have been a number of staff changes, after many years of service, one of our joint managers retired in December 2022 and we advertised for a new Playschool Manager.

Appointing staff has proved to be very difficult but fortunately we managed to appoint an existing member of staff to the joint manager position. Our current joint managers are currently working very well together. We lost 2 members of staff in August 2023 who were successful in finding new jobs in childcare and teaching. The current number of staff we employ has now dropped but this has helped us cut back on spending. The rise in minimum wage in April 2024 has had a big impact on our budget.

All The Playschool staff have received training on safeguarding, new staff have attended paediatric first aid training . One of the managers has completed effective first aid management in your setting.

We had an excellent volunteer for a short period. We also have good links with local colleges and schools who have sent students to us on placements.

Our committee members continue to take place on zoom, as committee members retire we welcome new members.

Parents/Carers are informed of their child's progress through Tapestry which his an online learning journal and they attend Play and Stay sessions with their children. Our Facebook page is now well established where the children can be seen taking part in a wide variety of learning activities.

We continue our links with Wigton Moor Primary School who are always complimentary about the achievements of those pupils who move into their reception classes. Staff from the Playschool have visited the Primary school and Wigton Moor Staff visit the Playschool.

Pyjama Drama completed their last visit to Playschool and we are looking for another agency to provide stimulating creative activities sessions.

Playschool maintains good links with our local PCSOs and they visited with a Police Van.

The Playschool still maintains a healthy reserve which will protect it from continuing rising staff costs and uncertain future pupil numbers. Playschool continues to provide local children with high quality childcare and prepare them well for their move to Primary School. Positive feedback continues to be given by our parent/carers.

Financial review

The net expenditure for the year was £4,174, all relating to unrestricted funds.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2023

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £142,197.

The current reserves policy is to hold 6 months running costs in reserves.

The Playschool operates a policy of holding a level of general reserves broadly equivalent to six months' worth (50%) of annual expenditure. This is currently approx £75,000. The reserves we set aside will provide financial stability and help to ensure the future of Playschool. This level of reserves will ensure the Playschool is able to remain resilient, for example if any of the following situations arise:

The risk of an unforeseen emergency e.g. a large repair bill

Employing staff to cover a long-term sick absence

If income falls below expectations e.g. a drop in pupil numbers or temporary closure

Planned commitments that cannot be met by future income alone e.g. change of premises

The need to fund short term deficits in a cash budget e.g. money may need to be spent before a funding

The need for sufficient funds to pay any future redundancies.

This policy will be reviewed annually by the directors.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 20/05/2024

Clare Starkie (Trustee)

Wigton Moor Playschool

Independent examiner's report to the trustees of Wigton Moor Playschool

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023, which are set out on pages 8 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

E J Beverley FCCA

28/05/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wigton Moor Playschool
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2023

	Notes	2023 Total funds £	2022 Total funds £
Income from:			
Fees and early education funding	(2)	146,421	135,359
Grants and donations		121	420
Fundraising		1,691	1,724
Bank interest		1,473	58
Total income		<u>149,706</u>	<u>137,561</u>
Expenditure on:			
Salaries and on-costs	(3)	129,022	121,449
Payroll fees		588	498
Rent, repairs and maintenance		15,192	12,395
Playschool materials and equipment		5,998	4,572
Insurance		517	508
Printing, stationery and web		260	78
Staff training		-	765
Independent examination		600	480
Legal and administrative fees		469	599
Depreciation		1,163	1,163
Fundraising costs		-	23
Bank charges		71	61
Total expenditure		<u>153,880</u>	<u>142,591</u>
Net income / (expenditure)		<u>(4,174)</u>	<u>(5,030)</u>
Fund balances brought forward		<u>152,409</u>	<u>157,439</u>
Fund balances carried forward		<u>148,235</u>	<u>152,409</u>

All incoming resources and resources expended derive from continuing activities.

Wigton Moor Playschool
Balance sheet
as at 31 August 2023

		2023	2022
		Total	Total
		£	£
Fixed assets			
Tangible assets	(4)	<u>6,038</u>	<u>7,201</u>
Total fixed assets		<u>6,038</u>	<u>7,201</u>
Current assets			
Debtors and prepayments	(5)	396	385
Cash at bank and in hand	(6)	<u>144,350</u>	<u>146,574</u>
Total current assets		<u>144,746</u>	<u>146,959</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	<u>2,549</u>	<u>1,751</u>
Total current liabilities		<u>2,549</u>	<u>1,751</u>
Net current assets / (liabilities)		<u>142,197</u>	<u>145,208</u>
Net assets		<u>148,235</u>	<u>152,409</u>
Funds			
Unrestricted funds		148,235	152,409
Restricted funds		<u>-</u>	<u>-</u>
Total funds		<u>148,235</u>	<u>152,409</u>

For the year ending 31 August 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 20/05/2024

Clare Starkie (Trustee)

Wigton Moor Playschool

Notes to the accounts

for the year ended 31 August 2023

1 Accounting policies

Basis of accounting

These accounts 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) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Playschool equipment 15%

Computer equipment 33%

Playschool large equipment 10%

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2023

2 Fees and early education funding	2023	2022
	Total	Total
	funds	funds
	£	£
LCC Early Education Funding	88,846	77,603
Fees	57,575	57,756
	<u>146,421</u>	<u>135,359</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	124,574	117,539
Social security costs	6,896	5,470
Employment allowance	(5,666)	(4,554)
Pensions	3,218	2,994
	<u>129,022</u>	<u>121,449</u>

The average number of employees during the year was 8.8, being an average of 7.3 full time equivalent (2022: 7.5, 5.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	3,218	2,994
Amount of any contributions outstanding at the year end	514	684

4 Tangible assets	Playschool large	Computer Equipment	Playschool equipment	Total
	£	£	£	£
Cost				
At 1 September 2022	9,372	1,794	1,544	12,710
Additions	-	-	-	-
At 31 August 2023	<u>9,372</u>	<u>1,794</u>	<u>1,544</u>	<u>12,710</u>
Depreciation				
At 1 September 2022	2,811	1,472	1,226	5,509
Charge for year	937	107	119	1,163
At 31 August 2023	<u>3,748</u>	<u>1,579</u>	<u>1,345</u>	<u>6,672</u>
Net book value				
At 31 August 2023	<u>5,624</u>	<u>215</u>	<u>199</u>	<u>6,038</u>
At 31 August 2022	<u>6,561</u>	<u>322</u>	<u>318</u>	<u>7,201</u>

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2023

5 Debtors and prepayments	2023	2022
	£	£
Prepayments	396	385
	<u>396</u>	<u>385</u>
6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	144,342	146,557
Cash in hand	8	17
	<u>144,350</u>	<u>146,574</u>
7 Creditors and accruals	2023	2022
	£	£
Accruals	600	480
Taxation and social security	1,435	587
Other creditors	514	684
	<u>2,549</u>	<u>1,751</u>

8 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £120 (2022: £120).

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

WIGTON MOOR PLAYSCHOOL

England & Wales - Charity number 1160549

Accounts

Wigton Moor Playschool

Charity number 1160549

A company limited by guarantee number 06387617

Annual Report and Financial Statements for the year ended 31 August 2022



West Yorkshire Community Accounting Service

Wigton Moor Playschool

Annual Report and Financial Statements for the year ended 31 August 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Wigton Moor Playschool

Trustees' report for the year ended 31 August 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda West	Chair	
Clare Starkie	Treasurer	
Corrina Hudson	Secretary	
Catherine Lill	Vice Chair	
Louise Webster		
Sophia Mihedji		
Kiranjeet Ubhi		
Katerina Iacovou		appointed 30 Jan 2023
Claire McDonagh		appointed 30 Jan 2023
Lorraine McGuire		resigned 7 Feb 2022
Victoria Marshment		resigned 6 Dec 2021
Charity number	1160549	Registered in England and Wales
Company number	06387617	Registered in England and Wales

Registered and principal address	Bankers
Wigton Moor Football Club The Recreation Ground Harrogate Road, Leeds. LS17 8EN	HSBC Bank Plc 108 Harrogate Road Leeds LS7 4NU

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 2 October 2007. It is governed by a memorandum and articles of association which were last revised on 27 June 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2022

Objectives and activities

The charity's objects

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:

Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability.

Encouraging the study of the need of such children and their families and promoting public interest in and recognition of such needs.

Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The charity's main activities

Wigton Moor Playschool provides pre-school play, education and care for children from two years old to school-entry age.

Playschool conforms to the Government's statutory Early Years Foundation Stage (EYFS) childcare framework and we are subject to Ofsted inspections. At our last inspections in 2019 the quality and standards of our provision were rated 'Good' by Ofsted.

We are a charitable company, limited by guarantee, run by a board of voluntary, unpaid directors elected by members of the charity or appointed by the board in accordance with the Playschool's Articles of Association.

Our main source of funding is the Government's Free Early Education Entitlement (FEEE) grant for two, three and four year olds as administered by Leeds City Council, with a smaller amount coming from fees paid directly by families for provision out with the FEEE criteria. We charge a small support fee for additional services. Our income is also augmented by charitable donations and fund raising.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

Wigton Moor Playschool has had another successful year despite the continued challenges of COVID 19. Pupil numbers in September 2021 were very low but numbers picked up in summer 2022.

Staff absence due to COVID continues to cause extra costs. Playschool operates a generous sick pay policy which will continue as this is good for staff morale. Staff wages increased by 6% and Playschool did make a small loss during 2021/22. However, Playschool maintains a healthy reserve and fees were not increased. As a charity we are always aware of the financial pressures on families.

Playschool also now employs a part time Finance Administrator who deals with wages and assists the Committee with budget monitoring and planning. Some of our excess funds have been released to replace or renew equipment.

A newly qualified Playschool Assistant was appointed in September 2021.

The staff have completed 2 days Paediatric First Aid training.

Our partnership with Wigton Moor Junior Football Club is excellent and they respond quickly to any repairs needed. A new boiler has been installed by the football club. The rise in utility costs means our rent from September 2022 has risen slightly.

Our committee meetings have continued to take place on Zoom, unfortunately 2 directors have resigned. We still have several experienced and committed directors on the committee.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2022

Achievements and performance continued

We continue to make links with a local primary school who are always complementary about the achievements of those pupils who move into their reception class. Staff from Wigton Moor Primary School have visited Playschool and Playschool staff have visited the Primary School.

We maintain good links with our local PCSOs. A few issues with vandalism when Playschool was closed had to be reported.

The staff and directors have continued to raise extra funds through raffles and fun activities, which the children have really enjoyed. The staff in particular are always supportive of any planned fundraising activities.

The Autumn and Christmas fundraising activities were particularly successful. The children and their parents/carers has great fun at the end of term summer disco.

We continue to have good relationships with local businesses who donate prizes for raffles. The CO OP has donated funds which has been used to purchase Literacy materials and construction toys.

Money raised has been used to fund Pyjama Drama who still come into Playschool to provide excellent creative activities which the children enjoy immensely.

A small amount of money was also raised for Comic Relief.

We continue make good use of our Facebook page which enables parent/carers to see and respond to what learning takes place at Playschool. This now has lots of photographs on and comments from staff, carers and directors.

After COVID we have begun to encourage parents/carers to visit Playschool again. Prospective parent/carers and their children have begun to visit.

Families took part in our Jubilee celebrations in July 2022.

The Committee has decided to set a healthy reserve of £72,000. We feel this is necessary to protect the Playschool against rising staff costs and any future drop in pupil numbers. There is little doubt that Playschool will face further financial challenges as costs of general everyday materials also continue to rise. Playschool has been successful in continuing to provide children with high quality early years learning and is valued by parents/carers in the local community.

Financial review

The net expenditure for the year was £5,030.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £145,208.

The current reserves policy is to hold 6 months running costs in reserves.

The Playschool operates a policy of holding a level of general reserves broadly equivalent to six months' worth (50%) of annual expenditure. This is currently approx £72,000. The reserves we set aside will provide financial stability and help to ensure the future of Playschool. This level of reserves will ensure the Playschool is able to remain resilient, for example if any of the following situations arise:

The risk of an unforeseen emergency e.g. a large repair bill

Employing staff to cover a long-term sick absence

If income falls below expectations e.g. a drop in pupil numbers or temporary closure

Planned commitments that cannot be met by future income alone e.g change of premises

The need to fund short term deficits in a cash budget e.g. money may need to be spent before a funding grant is received.

The need for sufficient funds to pay any future redundancies.

This policy will be reviewed annually by the directors.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 24/04/2023

Clare Starkie (Trustee)

Wigton Moor Playschool

Independent examiner's report to the trustees of Wigton Moor Playschool

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2022, which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Simon Bostrom FCIE

24/05/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wigton Moor Playschool
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2022

	Notes	2022 Total funds £	2021 Total funds £
Income from:			
Fees and early education funding	(2)	135,359	170,841
Grants and donations		420	3,001
Fundraising		1,724	2,241
Bank interest		58	14
Total income		<u>137,561</u>	<u>176,097</u>
Expenditure on:			
Salaries and on-costs	(3)	121,449	118,229
Payroll fees		498	705
Freelancer fees		-	60
Rent, repairs and maintenance		12,395	13,285
Playschool materials and equipment		4,572	6,072
Insurance		508	463
Printing, stationery and web		78	301
Staff training		765	-
Independent examination		480	480
Legal and administrative fees		599	573
Depreciation		1,163	1,132
Fundraising costs		23	-
Bank charges		61	-
Total expenditure		<u>142,591</u>	<u>141,300</u>
Net income / (expenditure)		<u>(5,030)</u>	<u>34,797</u>
Fund balances brought forward		<u>157,439</u>	<u>122,642</u>
Fund balances carried forward		<u>152,409</u>	<u>157,439</u>

All incoming resources and resources expended derive from continuing activities.

Wigton Moor Playschool

Balance sheet

as at 31 August 2022

		2022	2021
		Total	Total
		£	£
Fixed assets			
Tangible assets	(4)	<u>7,201</u>	<u>7,935</u>
Total fixed assets		<u>7,201</u>	<u>7,935</u>
Current assets			
Debtors and prepayments	(5)	385	380
Cash at bank and in hand	(6)	<u>146,574</u>	<u>149,928</u>
Total current assets		<u>146,959</u>	<u>150,308</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	<u>1,751</u>	<u>804</u>
Total current liabilities		<u>1,751</u>	<u>804</u>
Net current assets / (liabilities)		<u>145,208</u>	<u>149,504</u>
Net assets		<u>152,409</u>	<u>157,439</u>
Funds			
Unrestricted funds		152,409	157,439
Restricted funds		-	-
Total funds		<u>152,409</u>	<u>157,439</u>

For the year ending 31 August 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 24/04/2023

Clare Starkie (Trustee)

Wigton Moor Playschool

Notes to the accounts

for the year ended 31 August 2022

1 Accounting policies

Basis of accounting

These accounts 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Playschool equipment 15%

Computer equipment 33%

Playschool large equipment 10%

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2022

2 Fees and early education funding	2022	2021
	Total	Total
	funds	funds
	£	£
LCC Early Education Funding	77,603	121,131
Fees	57,756	49,710
	<u>135,359</u>	<u>170,841</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	117,539	115,238
Social security costs	5,470	4,894
Employment allowance	(4,554)	(4,290)
Pensions	2,994	2,387
	<u>121,449</u>	<u>118,229</u>

The average number of employees during the year was 7.5, being an average of 5.8 full time equivalent (2021: 8, 6.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	2,994	2,387
Amount of any contributions outstanding at the year end	684	376

4 Tangible assets	Playschool large equipment	Computer Equipment	Playschool equipment	Total
	£	£	£	£
Cost				
At 1 September 2021	9,372	1,365	1,544	12,281
Additions	-	429	-	429
At 31 August 2022	<u>9,372</u>	<u>1,794</u>	<u>1,544</u>	<u>12,710</u>
Depreciation				
At 1 September 2021	1,874	1,365	1,107	4,346
Charge for year	937	107	119	1,163
At 31 August 2022	<u>2,811</u>	<u>1,472</u>	<u>1,226</u>	<u>5,509</u>
Net book value				
At 31 August 2022	<u>6,561</u>	<u>322</u>	<u>318</u>	<u>7,201</u>
At 31 August 2021	<u>7,498</u>	<u>-</u>	<u>437</u>	<u>7,935</u>

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2022

5 Debtors and prepayments	2022	2021
	£	£
Prepayments	385	380
Accrued income	-	-
	<u>385</u>	<u>380</u>
6 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	146,557	149,922
Cash in hand	17	6
	<u>146,574</u>	<u>149,928</u>
7 Creditors and accruals	2022	2021
	£	£
Accruals	480	804
	<u>1,751</u>	<u>804</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

WIGTON MOOR PLAYSCHOOL

England & Wales - Charity number 1160549

Accounts

Wigton Moor Playschool

Charity number 1160549

A company limited by guarantee number 06387617

Annual Report and Financial Statements for the year ended 31 August 2021



West Yorkshire Community Accounting Service

Wigton Moor Playschool

Annual Report and Financial Statements for the year ended 31 August 2021

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Prepared by West Yorkshire Community Accountancy Service CIO

Wigton Moor Playschool

Trustees' report for the year ended 31 August 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda West	Chair	
Clare Starkie	Treasurer	
Corrina Hudson	Secretary	
Catherine Lill	Vice Chair	
Louise Webster		
Sophia Mihedji		Appointed 9 November 2020
Kiranjeet Ubhi		Appointed 9 November 2020
Victoria Marshment		Resigned 6 December 2021
Lorraine McGuire		Resigned 7 February 2022
Charity number	1160549	Registered in England and Wales
Company number	06387617	Registered in England and Wales

Registered and principal address	Bankers
Wigton Moor Football Club The Recreation Ground Harrogate Road, Leeds. LS17 8EN	HSBC Bank Plc 108 Harrogate Road Leeds LS7 4NU

Independent examiner

Claire Welling

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 2 October 2007. It is governed by articles of association which were last revised on 11 June 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Objectives and activities

The charity's objects

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:

- Offering appropriate play, education and care 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 whatever their race, culture, religion, means or
- Encouraging the study of the need of such children and their families and promoting public interest in and recognition of such needs.
- Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2021

Objectives and activities (continued)

The charity's main activities

Wigton Moor Playschool provides pre-school play, education and care for children from two years old to school-entry age.

Playschool conforms to the Government's statutory Early Years Foundation Stage (EYFS) childcare framework and we are subject to Ofsted inspections. At our last two inspections in 2014 and 2019 the quality and standards of our provision were rated 'Good' by Ofsted.

We are a charitable company, limited by guarantee, run by a board of voluntary, unpaid directors elected by members of the charity or appointed by the board in accordance with the Playschool's Articles of Association.

Our main source of funding is the Government's Free Early Education Entitlement (FEEE) grant for two, three and four year olds as administered by Leeds City Council, with a smaller amount coming from fees paid directly by families for provision outwith the FEEE criteria. Our income is also augmented by charitable donations and fundraising.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

Wigton Moor Playschool has had another successful year despite the continued challenges of COVID 19. Our partnership with Wigton Moor Junior Football Club is excellent and they respond quickly to any repairs needed.

The Playschool has managed to stay open throughout the pandemic, caring for Key Worker children when required. Playschool pupil numbers remained good from September 2020 until August 2021. Our committee meetings have continued to take place on Zoom, and 2 new directors were appointed in November 2020.

The staff have continued their training online and completed food hygiene and health and safety training.

We continue to make links with a local primary school who are always complimentary about the achievements of those pupils who move into their reception class.

Fundraising has been difficult due to the COVID 19 restrictions. However the staff and directors have continued to raise extra funds through raffles and fun activities, which the children have really enjoyed. The staff in particular are always supportive of any fundraising activities. We continue to have good relationships with local businesses and the Co op recently donated funds to buy some new toys to enhance the children's play. Since the erection of an outside canopy the children are able to access outside learning more often.

Money raised has been used to fund Pyjama Drama who still come into Playschool to provide excellent creative activities which the children enjoy immensely.

We are making more use of our Facebook page which enables parent/carers to see and respond to what learning takes place at Playschool. This now has lots of photographs on and comments from staff, carers and directors.

Financial review

The net income for the year was £34,797 on unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £149,504.

The current reserves policy is to hold 6 months running costs in reserves.

We anticipate increasing our reserves target to 9 months, but also plan to upgrade our computer and purchase some new toys in the near future. Also pressure on staffing costs continues to increase, all of which are likely to cause use of our reserves.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 25/05/2022

Linda West (Trustee)

Wigton Moor Playschool

Independent examiner's report to the trustees of Wigton Moor Playschool

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2021, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Claire Welling

31/05/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wigton Moor Playschool
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2021

	Notes	2021 Total funds £	2020 Total funds £
Income from:			
Grants and donations	(2)	3,001	4,380
Fees and early education funding	(3)	170,841	154,786
Fundraising		2,241	1,680
Bank interest		14	184
Total income		<u>176,097</u>	<u>161,030</u>
Expenditure on:			
Salaries and on-costs	(4)	118,229	112,736
Payroll fees		705	543
Freelancer fees		60	140
Rent, repairs and maintenance		13,285	12,741
Playschool materials and equipment		6,072	3,575
Insurance		463	502
Printing, stationery and web		301	-
Independent examination		480	480
Depreciation		1,132	1,169
Professional services		573	154
Total expenditure		<u>141,300</u>	<u>132,040</u>
Net income / (expenditure)		<u>34,797</u>	<u>28,990</u>
Fund balances brought forward		<u>122,642</u>	<u>93,652</u>
Fund balances carried forward		<u>157,439</u>	<u>122,642</u>

All incoming resources and resources expended derive from continuing activities.

Wigton Moor Playschool

Balance sheet

as at 31 August 2021

	2021	2020
	Total	Total
	£	£
Fixed assets		
Tangible assets	(5) <u>7,935</u>	<u>9,067</u>
Total fixed assets	<u>7,935</u>	<u>9,067</u>
Current assets		
Prepayments	380	337
Cash at bank and in hand	(6) <u>149,928</u>	<u>113,868</u>
Total current assets	<u>150,308</u>	<u>114,205</u>
Current liabilities:		
amounts falling due within one year		
Accruals	<u>804</u>	<u>630</u>
Total current liabilities	<u>804</u>	<u>630</u>
Net current assets / (liabilities)	<u>149,504</u>	<u>113,575</u>
Net assets	<u>157,439</u>	<u>122,642</u>
Funds		
Unrestricted funds	<u>157,439</u>	<u>122,642</u>
Total funds	<u>157,439</u>	<u>122,642</u>

For the year ending 31 August 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 25/05/2022

Linda West (Trustee)

Wigton Moor Playschool

Notes to the accounts

for the year ended 31 August 2021

1 Accounting policies

Basis of accounting

These accounts 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) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Playschool equipment 15%

Computer equipment 33%

Playschool large equipment 10%

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Co-op	-	-	-	1,258
Leeds City Council (LCC) Covid 19 grant	3,000	-	3,000	3,000
Other donations	-	-	-	122
	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>4,380</u>
	1		1	
3 Fees and early education funding	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
LCC Early Education Funding	121,131	-	121,131	106,062
Fees	49,710	-	49,710	48,724
	<u>170,841</u>	<u>-</u>	<u>170,841</u>	<u>154,786</u>
4 Staff costs and numbers			2021 £	2020 £
Gross salaries			115,238	109,092
Social security costs			4,894	4,106
Employment allowance			(4,290)	(2,886)
Pensions			2,387	2,424
			<u>118,229</u>	<u>112,736</u>

The average number employees during the year was 7, being an average of 6 full time equivalent (2020: 10.1, 7.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	2,387	2,424

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2021

5 Tangible assets	Playschool large	Computer equipment	Playschool equipment	Total
		£	£	£
Cost				
At 1 September 2020	9,372	1,365	1,544	12,281
At 31 August 2021	9,372	1,365	1,544	12,281
Depreciation				
At 1 September 2020	937	1,365	912	3,214
Charge for year	937	-	195	1,132
At 31 August 2021	1,874	1,365	1,107	4,346
Net book value				
At 31 August 2021	7,498	-	437	7,935
At 31 August 2020	8,435	-	632	9,067

6 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	149,922	113,838
Cash in hand	6	30
	<u>149,928</u>	<u>113,868</u>

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Wigton Moor Playschool

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	3,001	3,122	-	1,258	3,001	4,380
Fees and early education funding	170,841	154,786	-	-	170,841	154,786
Fundraising	2,241	1,680	-	-	2,241	1,680
Bank interest	14	184	-	-	14	184
Total income	176,097	159,772	-	1,258	176,097	161,030
Expenditure						
Salaries and on-costs	118,229	112,736	-	-	118,229	112,736
Pensions	-	-	-	-	-	-
Payroll fees	705	543	-	-	705	543
Freelancer fees	60	140	-	-	60	140
Rent, repairs and maintenance	13,285	12,741	-	-	13,285	12,741
Playschool materials and equipment	6,072	3,575	-	-	6,072	3,575
Insurance	463	502	-	-	463	502
Printing, stationery and web	301	-	-	-	301	-
Cleaning and sundries	-	-	-	-	-	-
Staff training	-	-	-	-	-	-
Independent examination	480	480	-	-	480	480
Legal and administrative fees	-	-	-	-	-	-
Depreciation	1,132	1,169	-	-	1,132	1,169
Fundraising costs	-	-	-	-	-	-
Professional services	573	154	-	-	573	154
Total expenditure	141,300	132,040	-	-	141,300	132,040
Net income / (expenditure)	34,797	27,732	-	1,258	34,797	28,990
Transfers between funds	-	5,401	-	(5,401)	-	-
Net movement in funds	34,797	33,133	-	(4,143)	34,797	28,990
Fund balances brought forward	122,642	89,509	-	4,143	122,642	93,652
Fund balances carried forward	157,439	122,642	-	-	157,439	122,642

WIGTON MOOR PLAYSCHOOL

England & Wales - Charity number 1160549

Accounts

Wigton Moor Playschool

Charity number 1160549

A company limited by guarantee number 06387617

Annual Report and Financial Statements for the year ended 31 August 2020



West Yorkshire Community Accounting Service

Wigton Moor Playschool

Annual Report and Financial Statements for the year ended 31 August 2020

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Prepared by West Yorkshire Community Accounting Service

Wigton Moor Playschool

Trustees' report for the year ended 31 August 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda West	Chair	
Clare Starkie	Treasurer	
Corrina Hudson	Secretary	
Catherine Lill	Vice Chair	
Victoria Marshment		Appointed November 2019
Lorraine McGuire		Appointed September 2019
Louise Webster		
Jatinder Kaur Notay		Resigned September 2019
Kiran Watson		Resigned February 2020
Sophia Mihedji		Appointed November 2020
Kiranjeet Ubhi		Appointed November 2020
Charity number	1160549	Registered in England and Wales
Company number	06387617	Registered in England and Wales

Registered and principal address	Bankers
Wigton Moor Football Club The Recreation Ground Harrogate Road, Leeds. LS17 8EN	HSBC Bank Plc 108 Harrogate Road Leeds LS7 4NU

Independent examiner

Claire Welling

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 2 October 2007. It is governed by articles of association which were last revised on 11 June 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

The charity's objects

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:

Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability.

Encouraging the study of the need of such children and their families and promoting public interest in and recognition of such needs.

Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2020

The charity's main activities

Wigton Moor Playschool provides pre-school play, education and care for children from two years old to school-entry age.

Playschool conforms to the Government's statutory Early Years Foundation Stage (EYFS) childcare framework and we are subject to Ofsted inspections. At our last two inspections in 2010 and 2014 the quality and standards of our provision were rated 'Good' by Ofsted.

We are a charitable company, limited by guarantee, run by a board of voluntary, unpaid directors elected by members of the charity or appointed by the board in accordance with the Playschool's Articles of Association.

Our main source of funding is the Government's Free Early Education Entitlement (FEEE) grant for two, three and four year olds as administered by Leeds City Council, with a smaller amount coming from fees paid directly by families for provision outwith the FEEE criteria. Our income is also augmented by charitable donations and fundraising.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

Wigton Moor Playschool has had another successful year despite the challenges of COVID 19 and the national lockdown that came in March 2020. The partnership with Wigton Moor Junior Football Club continues to go well. We would like to thank members of the Football Club Committee who always respond quickly to our needs. They willingly shared the costs of resurfacing the driveway leading to the Playschool.

The Playschool continues to have a stable and committed staff who worked hard during a difficult period to ensure the children receive a high quality early years education. All staff completed online Paediatric training this year.

In September 2019 we were concerned as there were several spare child places at Playschool but by February most of these had been filled. In October 2019 an OFSTED inspection took place and the Playschool was rated good in all areas. The inspection acknowledged the high expectations that the staff have for every child and observed a range of exciting and stimulating experiences taking place. A new outside canopy erected during the summer break has already enabled the children to take part in more outdoor learning. It was good to read in the OFSTED report that our children develop good levels of confidence and a determination to succeed.

All our children continue to make good progress and those children who transferred to primary school and other settings had all progressed within the EYFS curriculum and leave the Playschool with good levels of attainment. We have continued to build links with our local Primary Schools, our two managers visited Wigton Moor Primary School to discuss baseline assessments of the Reception children who had previously attended Playschool.

Parents speak highly about the quality of the Playschool and describe the staff as nurturing, warm and friendly. Our Play and Stay sessions continue to enable our parents/carers to share learning experiences with their children and observe the learning that takes place at Playschool. We also continue to receive positive feedback from outside professionals. We have close links with Pjama Drama staff and French tutors who love to work with our children.

The Committee continues to play a very active role in managing and developing the Playschool and two new directors were appointed. However, two directors have also resigned so it is a continuous task finding new committee members. The committee is always keen to appoint parent/carers and members from the wider community.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2020

Achievements and performance (continued)

The 2019/20 report shows we have been able to continue to build up the Playschool's reserves. It is good financial practice to build up reserves in the budget to cover any unexpected costs that may occur. During the COVID 19 lockdown from March 2020 until July 2020 we were only able to open for the children of key workers and vulnerable children, this led to a loss of income. Although we continued to receive FEEE funding during lockdown this does not cover the full costs of running the Playschool. We successfully applied for a discretionary fund grant from Leeds City Council which has helped us to maintain a healthy financial position. We continue to charge a small support fee to parents/carers which has helped to ensure the Playschool's long term future. The annual rise of staff wages and pensions will remain a challenge.

We have not been able to carry out as much fundraising this year due to COVID 19 restrictions. We were able to fundraise money during the Autumn Term 2019. The Spootakular Week and Christmas Disco were very popular. We missed holding our Spring Fair which is a great social event for everyone connected with Playschool.

The future for the Playschool looks very good despite the challenges posed by COVID 19 and the low rise in FEEE funding. Local families and their children are attracted to the Playschool and places continue to be filled. The highlight of the year was a very successful OFSTED inspection which highlighted the Playschool's many strengths and the Playschool's valuable role in the community.

Financial review

The net income for the year was £28,990, including net income of £33,133 on unrestricted funds and net expenditure of £4,143 on restricted funds, after transfers.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

We see no material uncertainties, and believe that the only significant loss of income due to Covid is loss of Fundraising income. We have mitigated this as much as possible by continuing to fundraise in any way we can eg more raffles and cake sales rather than in person fundraising events like the spring fair.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £113,575.

Playschool operates a policy of holding a level of general reserves broadly equivalent to three months' worth (25%) of annual resources expended. This is to ensure we are resilient, for example to any significant, unexpected downward fluctuations in numbers on roll or the need for large one off items of expenditure such as unplanned premises repairs.

Wigton Moor Playschool

Trustees' report (continued) for the year ended 31 August 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed: Clare Starkie (Trustee)

Name: Clare Starkie

Date: 21/5/21

Wigton Moor Playschool

Independent examiner's report to the trustees of Wigton Moor Playschool

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2020, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: C.Welling Name: Claire Welling

Date: 21/5/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wigton Moor Playschool
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Grants and donations	(2)	3,122	1,258	4,380	5,654
Fees and early education funding	(3)	154,786	-	154,786	178,915
Fundraising		1,680	-	1,680	3,386
Bank interest		184	-	184	141
Total income		159,772	1,258	161,030	188,096
Expenditure on:					
Salaries and on-costs	(4)	112,736	-	112,736	112,771
Payroll fees		543	-	543	555
Freelancer fees		140	-	140	120
Rent, repairs and maintenance		12,741	-	12,741	12,000
Playschool materials and equipment		3,575	-	3,575	6,220
Insurance		502	-	502	664
Printing, stationery and web		-	-	-	179
Staff training		-	-	-	630
Independent examination		480	-	480	480
Legal and administrative fees		-	-	-	151
Depreciation		1,169	-	1,169	244
Fundraising costs		-	-	-	285
Professional services		154	-	154	-
Total expenditure		132,040	-	132,040	134,299
Net income / (expenditure)		27,732	1,258	28,990	53,797
Transfers between funds		5,401	(5,401)	-	-
Net movement in funds		33,133	(4,143)	28,990	53,797
Fund balances brought forward		89,509	4,143	93,652	39,855
Fund balances carried forward	(5)	122,642	-	122,642	93,652

All incoming resources and resources expended derive from continuing activities.

Wigton Moor Playschool

Balance sheet

as at 31 August 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(6) 9,067	-	9,067	864
Total fixed assets	<u>9,067</u>	<u>-</u>	<u>9,067</u>	<u>864</u>
Current assets				
Prepayments	337	-	337	333
Cash at bank and in hand	(7) 113,868	-	113,868	94,408
Total current assets	<u>114,205</u>	<u>-</u>	<u>114,205</u>	<u>94,741</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 630	-	630	1,953
Total current liabilities	<u>630</u>	<u>-</u>	<u>630</u>	<u>1,953</u>
Net current assets / (liabilities)	<u>113,575</u>	<u>-</u>	<u>113,575</u>	<u>92,788</u>
Total assets less current liabilities	<u>122,642</u>	<u>-</u>	<u>122,642</u>	<u>93,652</u>
Net assets	<u>122,642</u>	<u>-</u>	<u>122,642</u>	<u>93,652</u>
Funds				
Unrestricted funds	122,642	-	122,642	89,509
Restricted funds	-	-	-	4,143
Total funds	<u>122,642</u>	<u>-</u>	<u>122,642</u>	<u>93,652</u>

For the year ending 31 August 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 21/5/21

Signed: Clare Starkie

(Trustee)

Name Clare Starkie

Wigton Moor Playschool

Notes to the accounts

for the year ended 31 August 2020

1 Accounting policies

Basis of accounting

These accounts 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Playschool equipment 15%

Computer equipment 33%

Playschool large equipment 10%

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Wigton Moor Playschool

Notes to the accounts continued

for the year ended 31 August 2020

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Co-op	-	1,258	1,258	4,731
Leeds City Council (LCC) Covid 19 grant	3,000	-	3,000	-
Harewood Parish grant	-	-	-	486
Other donations	122	-	122	437
	<u>3,122</u>	<u>1,258</u>	<u>4,380</u>	<u>5,654</u>

3 Fees and early education funding

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
LCC Early Education Funding	106,062	-	106,062	128,134
Fees	48,724	-	48,724	50,781
	<u>154,786</u>	<u>-</u>	<u>154,786</u>	<u>178,915</u>

4 Staff costs and numbers

	2020	2019
	£	£
Gross salaries	109,092	109,441
Social security costs	4,106	4,068
Employment allowance	(2,886)	(2,747)
Pensions	2,424	2,009
	<u>112,736</u>	<u>112,771</u>

The average number employees during the year was 9.1, being an average of 7.8 full time equivalent (2019: 10.3, 8.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2020	2019
	£	£
Costs of the scheme to the charity for the year	2,424	2,009
Amount of any contributions outstanding at the year end	-	937

Wigton Moor Playschool
Notes to the accounts continued
for the year ended 31 August 2020

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Co-op	4,143	1,258	-	(5,401)	-
	<u>4,143</u>	<u>1,258</u>	<u>-</u>	<u>(5,401)</u>	<u>-</u>

Fund name

Purpose of restriction

Co-op

To develop the outdoor learning area

£5.401 was transferred from this fund towards the purchase of a canopy for the general use of the playschool.

6 Tangible assets

	Playschool large equipment	Computer equipment	Playschool equipment	Total
Cost		£	£	£
At 1 September 2019	-	1,365	1,544	2,909
Additions	9,372	-	-	9,372
At 31 August 2020	<u>9,372</u>	<u>1,365</u>	<u>1,544</u>	<u>12,281</u>
Depreciation				
At 1 September 2019	-	1,365	680	2,045
Charge for year	937	-	232	1,169
At 31 August 2020	<u>937</u>	<u>1,365</u>	<u>912</u>	<u>3,214</u>
Net book value				
At 31 August 2020	<u>8,435</u>	<u>-</u>	<u>632</u>	<u>9,067</u>
At 31 August 2019	<u>-</u>	<u>-</u>	<u>864</u>	<u>864</u>

7 Cash at bank and in hand

	2020 £	2019 £
HSBC current	2,180	3,428
HSBC savings	111,658	90,974
Petty Cash	30	6
	<u>113,868</u>	<u>94,408</u>

8 Creditors and accruals

	2020 £	2019 £
Creditors	-	1,323
Accruals	630	630
	<u>630</u>	<u>1,953</u>

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Other related party transactions

There were no related party transactions during this year or the previous year.

Wigton Moor Playschool

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2020

	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	3,122	437	1,258	5,217	4,380	5,654
Fees and early education funding	154,786	178,915	-	-	154,786	178,915
Fundraising	1,680	3,386	-	-	1,680	3,386
Bank interest	184	141	-	-	184	141
Total income	159,772	182,879	1,258	5,217	161,030	188,096
Expenditure						
Salaries and on-costs	112,736	112,771	-	-	112,736	112,771
Payroll fees	543	555	-	-	543	555
Freelancer fees	140	20	-	100	140	120
Rent, repairs and maintenance	12,741	12,000	-	-	12,741	12,000
Playschool materials and equipment	3,575	4,890	-	1,330	3,575	6,220
Insurance	502	664	-	-	502	664
Printing, stationery and web	-	179	-	-	-	179
Staff training	-	630	-	-	-	630
Independent examination	480	480	-	-	480	480
Legal and administrative fees	-	151	-	-	-	151
Depreciation	1,169	244	-	-	1,169	244
Fundraising costs	-	285	-	-	-	285
Professional services	154	-	-	-	154	-
Total expenditure	132,040	132,869	-	1,430	132,040	134,299
Net income / (expenditure)	27,732	50,010	1,258	3,787	28,990	53,797
Transfers between funds	5,401	795	(5,401)	(795)	-	-
Net movement in funds	33,133	50,805	(4,143)	2,992	28,990	53,797
Fund balances brought forward	89,509	38,704	4,143	1,151	93,652	39,855
Fund balances carried forward	122,642	89,509	-	4,143	122,642	93,652