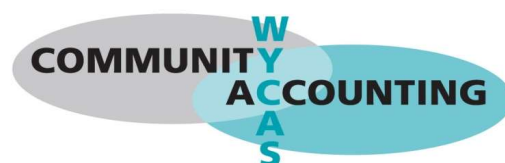


Wigton Moor Playschool

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	HSBC Bank Plc
The Recreation Ground	108 Harrogate Road
Harrogate Road, Leeds.	Leeds
LS17 8EN	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 Pyjama 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 Sootakular 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 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total 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 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total 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