

# **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Linda West	Chair	
Kiranjeet Ubhi	Vice Chair	
Clare Starkie	Treasurer	
Corrina Hudson	Secretary	
Catherine Lill		
Claire McDonagh		Resigned 9 September 2024
<b>Charity number</b>	1160549	Registered in England and Wales
<b>Company number</b>	06387617	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Wigton Moor Football Club	HSBC Bank Plc	
The Recreation Ground	108 Harrogate Road	
Harrogate Road, Leeds.	Leeds	
LS17 8EN	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 unrestriced 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 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 £
<b>Income from:</b>			
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
<b>Total income</b>		<b>122,398</b>	<b>124,940</b>
<b>Expenditure on:</b>			
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
<b>Total expenditure</b>		<b>122,607</b>	<b>126,597</b>
<b>Net income / (expenditure)</b>		<b>(209)</b>	<b>(1,657)</b>
<b>Fund balances brought forward</b>		<b>146,578</b>	<b>148,235</b>
<b>Fund balances carried forward</b>		<b>146,369</b>	<b>146,578</b>

All incoming resources and resources expended derive from continuing activities.



**Wigton Moor Playschool**  
**Balance sheet**  
**as at 31 August 2025**

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

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

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

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

<b>Defined contribution pension scheme</b>	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**

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

<b>6 Debtors and prepayments</b>	2025	2024
	£	£
Prepayments	744	414
	<u>744</u>	<u>414</u>

<b>7 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	145,828	144,511
Cash in hand	52	16
	<u>145,880</u>	<u>144,527</u>

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