

WYEPLAY

England & Wales · Charity number 1178476

Details

Status Registered

Legal form CIO

Registered 2018-05-22

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

Contact

Address Lakeside
Three Ashes
Hereford
HR2 8LZ

Phone 07760245570

Email wyeplay@gmail.com

Website <http://www.wyeplay.org.uk>

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF HEREFORDSHIRE AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF CHILDREN UP TO THE AGE OF 5 WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE, BY THE PROVISION OF SOFT-PLAY FACILITIES

Activities: WyePlay provides active stay and play sessions for families with pre-school age children in and around Ross-on-Wye in Herefordshire.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

Geography

- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£62,145	£38,221	-	-
2024-05-31	£45,046	£27,995	-	-
2023-05-31	£21,605	£27,152	-	-
2022-05-31	£14,884	£27,610	-	-
2021-05-31	£33,945	£22,881	-	-

Trustees

Name	Role	Appointed
SUSANNAH JONES	Chair	2017-10-19
DAVINA CLAIRE DIAMOND		2017-10-19
Emma Burnell		2023-08-18
ZOE ANNE WILLIAMS		2017-10-19

WYEPLAY

England & Wales - Charity number 1178476

Accounts

WYEPLAY

(Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31st May 2025

Charity Number: 1178476

WYEPLAY

INDEX TO THE FINANCIAL STATEMENTS

	Pages
Report of the Trustees	1 – 4
Report of the Independent Examiners	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 11

WYEPLAY

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31st May 2025

The trustees present their report and financial statements for the period ending 31st May 2025.

Reference and Administrative Information

Charity Name:	Wyeplay
Charity Registered Number:	1178476
Registered Office:	Lakeside Three Ashes Hereford HR2 8LZ
Trustees:	Susannah Jones (Chair) Zoe Williams (Treasurer) Davina Diamond (Trustee) Jess Parsons (Trustee) Emma Burnell (Secretary)
Independent Examiner:	Kings Accountancy Limited Suite 2 Offices Cantilupe Road Ross on Wye HR9 7AN

WYEPLAY

Structure, Governance and Management

The Trustees present their report and financial statements for the period ended 31st May 2025.

Governing Document

The charity is a Charitable Incorporated Organisation (CIO), incorporated on 8th May 2018. It is governed by a Constitution of a CIO whose only voting members are its charity trustees

The charity is registered under the Charity Commission, reference number 1178476.

Appointment of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustees Induction and Training

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Organisational Structure

Wyeplay is managed by the 5 trustees listed on page 1 of these accounts. The minimum number of trustees required is 3 and the maximum number is 8. A Chair is appointed by the trustees to manage the day-to-day operations of the charity.

Risk Management

The major risks to which the charity are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and Activities

The objects of the organisation are to promote for the benefit of the inhabitants of Herefordshire and the surrounding area the provision of facilities for recreation or other leisure time occupation of children up to the age of 5 who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life, by the provision of soft-play facilities.

How our activities deliver public benefit

The Trustees have had regard to Charity Commission guidance on public benefit. We deliver public benefit via providing soft-play sessions for the use of inhabitants of Herefordshire, in the interests of social welfare and with the object of improving the conditions of life for users.

WYEPLAY

Achievements and Performance

Wyeplay runs 5 soft play sessions in Herefordshire every week during term time to include SEN sessions.

Each week the sessions have a theme and include a craft table, alongside the soft play, story and snack time.

Financial Review

The net incoming resources for the year amounted to £23,924 (2024 net outgoing resources of £17,051) comprising of a current period surplus on unrestricted funds of £8,924 and surplus on restricted funds of £15,000 after transfers between funds.

The principal sources of funding were Grants and Donations £52,125 and takings from the session bookings £9,675.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are free reserves of the charity, at a level which equates to approximately six months total expenditure. Unrestricted funds were above this amount at 31st May 2025.

Investment Powers and Policy

Under the constitution, the charity has the power to invest monies not immediately required for its purpose in or upon such investments, securities, or property as may be thought fit. No such investments have been made during the year.

WYEPLAY

Responsibilities of the Trustees

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

- (a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- (b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
 - (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
 - (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Approved by the Council of Trustees on 30th March 2026 and signed on its behalf by:

Susannah Jones (Chair)

Zoe Williams (Treasurer)

WYEPLAY

Independent Examiners Report for the Period Ended 31st May 2025

Independent examiner's report to the Trustees of WyePlay

I report on the accounts of the charity for the period ended 31st May 2025, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Michelle Kings
For and on behalf of
Kings Accountancy Ltd
Chartered Accountants
Suite 2 Offices
Cantilupe Road
Ross-on-Wye
Herefordshire
HR9 7AN

Date: 30th March 2026

WYEPLAY

Consolidated statement of financial activities (including income and expenditure account)
For the period ended 31st May 2025

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	31/05/2025 TOTAL FUNDS	31/05/2024 TOTAL FUNDS
	NOTES	£	£		
Incoming Resources					
Incoming resources from charitable activities					
Takings		9,675	-	9,675	9,817
Incoming resources from generated funds					
Voluntary income:					
Donations and grants	2	33,542	18,583	52,125	34,033
Activities for generating funds:					
Fundraising		-	-	-	-
Other Income		345	-	345	1,196
Total Incoming Resources		<u>43,562</u>	<u>18,583</u>	<u>62,145</u>	<u>45,046</u>
Resources Expended					
Costs of generating funds:					
Fundraising		-	-	-	-
Charitable activities	3	37,549	-	37,549	27,335
Governance costs		672	-	672	660
Total Resources Expended		<u>38,221</u>	<u>-</u>	<u>38,221</u>	<u>27,995</u>
Net Incoming Resources					
Before Transfers					
(net income for the period)		5,341	18,583	23,924	17,051
Gross transfers between funds	4	3,583	(3,583)	-	-
Net incoming/ (outgoing) resources before other recognised gains/ losses		8,924	15,000	23,924	17,051
Other recognised gains/losses					
Other gains/ (losses)		-	-	-	-
Net movement in funds		<u>8,924</u>	<u>15,000</u>	<u>23,924</u>	<u>17,051</u>
Balances brought forward		<u>27,373</u>	<u>153</u>	<u>27,526</u>	<u>10,475</u>
Balances carried forward at 31st May 2025		<u>36,297</u>	<u>15,153</u>	<u>51,450</u>	<u>27,526</u>

The notes on pages 8 to 11 form part of these financial statements.

The results for the period derive from continuing activities and there are no other gains and losses recognised in the period.

WYEPLAY

Balance sheet as at 31st May 2025

		31st May 2025	31st May 2024
			£
	Notes		£
Fixed assets			
Tangible assets	7	2,718	-
Current assets			
Debtors	8	645	774
Cash at bank and in hand		<u>48,734</u>	<u>27,568</u>
		49,379	28,342
Creditors:			
Amounts falling due within one year	9	<u>(647)</u>	<u>(816)</u>
Net current assets		<u>48,732</u>	<u>27,526</u>
Total assets less current liabilities		<u>51,450</u>	<u>27,526</u>
Capital and reserves			
General Reserves			
- Unrestricted Funds	10	36,297	27,373
- Designated Funds	10	-	-
Restricted Funds	10	15,153	153
		<u>51,450</u>	<u>27,526</u>

Approved by the Council of Trustees on 30th March 2026 and signed on its behalf by

Susannah Jones (Chair)

Zoe Williams (Treasurer)

The notes on pages 8 to 11 form part of these financial statements

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the period ended 31st May 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and reporting by charities: statement of Recommended Practice' applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller entities (effective January 2015).

1.2 Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until these periods.

1.3 Resources Expended and Allocation of Costs

Resources expended are included in the SOFA on an accruals basis, inclusive of irrecoverable VAT.

- Costs of generating funds comprise the costs associated with generating fundraising income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Motor vehicles are depreciated over 4 years on a straight line basis. All other fixed assets are depreciated over 5 years on a straight line basis.

1.5 Fund Accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure which meets these criteria is allocated against the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

1.6 Realised Gains and Losses

All gains and losses are taken to the statement of financial activities as they arise.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2025 /continued

2. VOLUNTARY INCOME

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
E F Bulmer Fund	-	-	-	5,000
Albert Hunt	3,000	-	3,000	2,000
Baron Davenport	-	-	-	1,000
Yapp Charitable Trust	3,000	-	3,000	3,000
Brailsford	3,000	5,000	8,000	3,000
John Middlemore Charity	-	-	-	2,000
Herefordshire Community Foundation	-	-	-	1,000
The Eveson Trust	1,000	-	1,000	1,000
Mumford Memorial Trust	-	-	-	4,000
Howard Bulmer Charitable Trust	-	-	-	5,000
The Foyle Foundation	-	-	-	3,000
Hereford Society for aiding the Industrious	500	-	500	1,100
HCF - Bulmer Gilmore Fund	5,000	-	5,000	1,000
Ross Town Council	-	-	-	520
Herefordshire Masonic Trust	-	-	-	500
Tesco Groundwork	-	-	-	500
BBC Children in need	5,040	-	5,040	-
William Cadbury Foundation	500	-	500	-
Vitruvian Lodge, Ross	1,000	-	1,000	-
Co-op Community Fund	5,500	-	5,500	-
Hereford Council Community Support Fund	-	3,583	3,583	-
The Rowlands Trust	-	5,000	5,000	-
Marks Benevolent Fund	-	5,000	5,000	-
Blakemore Foundation	200	-	200	-
National Lottery Community Fund	5,000	-	5,000	-
Other donations	802	-	802	413
	<u>33,542</u>	<u>18,583</u>	<u>52,125</u>	<u>34,033</u>

3. ANALYSIS OF CHARITABLE EXPENDITURE

	Unrestricted	Restricted	Total	Total
	31 st May 2025	31 st May 2025	2025	2024
	£	£	£	£
Insurance	674	-	674	525
Hall hire	4,999	-	4,999	4,021
Depreciation	906	-	906	-
Staff wages	26,512	-	26,512	-
Pensions	298	-	298	19,818
Storage	1,832	-	1,832	1,768
Motor costs	2,036	-	2,036	1,061
General expenses	-	-	-	10
Bank charges	-	-	-	-
Website / booking system	292	-	292	132
	<u>37,549</u>	<u>-</u>	<u>37,549</u>	<u>27,335</u>

4. TRANSFERS BETWEEN FUNDS

£3,583 has been transferred from restricted reserves to unrestricted due to the purchase of equipment included in fixed assets from a restricted grant.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2025 /cont

5. STAFF COSTS

	2025	2024
	£	£
Salaries	26,512	19,818
Pension contributions	298	-
	<u>26,810</u>	<u>19,818</u>

The average number of employees during the period was 3 (2024 – 3).

6. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No payments were made to Trustees, other than reimbursement of actual costs incurred.

7. TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Total
	£	£	£
COST:			
As at 1 st June 2024	4,500	5,332	9,832
Additions	-	3,624	3,624
Disposals	-	-	-
As at 31 st May 2025	<u>4,500</u>	<u>8,956</u>	<u>13,456</u>
DEPRECIATION			
As at 1 st June 2024	4,500	5,332	9,832
Charge for Period	-	906	906
Disposals	-	-	-
As at 31 st May 2025	<u>4,500</u>	<u>6,238</u>	<u>10,738</u>
NET BOOK VALUE			
As at 31 st May 2024	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 st May 2025	<u>-</u>	<u>2,718</u>	<u>2,718</u>

8. DEBTORS

	31st May 2025	31st May 2024
	£	£
Prepayments	852	774
	<u>852</u>	<u>774</u>

9. CREDITORS

	31st May 2025	31st May 2024
	£	£
Trade creditors	-	130
Accrued expenses	600	600
Other creditors	47	86
	<u>647</u>	<u>816</u>

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2025 /cont.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	2,718	-	-	2,718
Current assets	34,226	-	15,153	49,379
Current liabilities	(647)	-	-	(647)
Net assets at 31st May 2025	36,297	-	15,153	51,450

11. MOVEMENTS IN FUNDS

	At 31/05/24	Incoming Resources (including gains)	Outgoing Resources (including losses)	Transfers	At 31/05/25
	£	£	£	£	£
Restricted funds					
Herefordshire Community Foundation	153	-	-	-	153
Marks Benevolent Fund	-	5,000	-	-	5,000
The Rowlands Trust	-	5,000	-	-	5,000
Brailsford	-	5,000	-	-	5,000
Hereford Council Community Support Fund	-	3,583	-	(3,583)	-
	<u>153</u>	<u>18,583</u>	<u>-</u>	<u>(3,583)</u>	<u>15,153</u>
Unrestricted funds					
- general	27,373	43,562	(38,221)	3,583	36,297
- designated	-	-	-	-	-

Purposes of restricted funds

Herefordshire Community Foundation - this grant was received to purchase new mats which have been purchased in a prior year, although the actual cost was slightly less than the grant received hence the balance carried forward which will be spent on mats purchased in the future.

Marks Benevolent Fund, The Rowlands Trust and Brailsford have each granted £5,000 towards a new van which was purchased in June 2025 so will be reflected in next years accounts.

Hereford Council Community Support Fund – this grant was towards new equipment which has been purchased during the year and is included in fixed assets.

All other grants received were towards general running costs.

WYEPLAY

England & Wales - Charity number 1178476

Accounts

WYEPLAY

(Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31st May 2024

Charity Number: 1178476

WYEPLAY

INDEX TO THE FINANCIAL STATEMENTS

	Pages
Report of the Trustees	1 – 4
Report of the Independent Examiners	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 11

WYEPLAY

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31st May 2024

The trustees present their report and financial statements for the period ending 31st May 2024.

Reference and Administrative Information

Charity Name:	Wyeplay
Charity Registered Number:	1178476
Registered Office:	Lakeside Three Ashes Hereford HR2 8LZ
Trustees:	Susannah Jones (Chair) Graham Feeney (Treasurer) (resigned October 2023) Zoe Williams (Trustee) (Treasurer from October 2023) Davina Diamond (Trustee) Jody Hyndman (Trustee) (resigned April 2024) Emma Burnell (Secretary)
Independent Examiner:	Kings Accountancy Limited Suite 2 Offices Cantilupe Road Ross on Wye HR9 7AN

WYEPLAY

Structure, Governance and Management

The Trustees present their report and financial statements for the period ended 31st May 2024.

Governing Document

The charity is a Charitable Incorporated Organisation (CIO), incorporated on 8th May 2018. It is governed by a Constitution of a CIO whose only voting members are its charity trustees

The charity is registered under the Charity Commission, reference number 1178476.

Appointment of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustees Induction and Training

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Organisational Structure

Wyeplay is managed by the 5 trustees listed on page 1 of these accounts. The minimum number of trustees required is 3 and the maximum number is 8. A Chair is appointed by the trustees to manage the day-to-day operations of the charity.

Risk Management

The major risks to which the charity are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and Activities

The objects of the organisation are to promote for the benefit of the inhabitants of Herefordshire and the surrounding area the provision of facilities for recreation or other leisure time occupation of children up to the age of 5 who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life, by the provision of soft-play facilities.

How our activities deliver public benefit

The Trustees have had regard to Charity Commission guidance on public benefit. We deliver public benefit via providing soft-play sessions for the use of inhabitants of Herefordshire, in the interests of social welfare and with the object of improving the conditions of life for users.

WYEPLAY

Achievements and Performance

Wyeplay runs 5 soft play sessions in Herefordshire every week during term time to include SEN sessions.

Each week the sessions have a theme and include a craft table, alongside the soft play, story and snack time.

Financial Review

The net incoming resources for the year amounted to £17,051 (2023 net outgoing resources of £5,547) comprising of a current period profit on unrestricted funds of £17,051 and deficit on restricted funds of £0 after transfers between funds.

The principal sources of funding were Grants and Donations £34,033 and takings from the session bookings £9,817.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are free reserves of the charity, at a level which equates to approximately six months total expenditure. Unrestricted funds were above this amount at 31st May 2024.

Investment Powers and Policy

Under the constitution, the charity has the power to invest monies not immediately required for its purpose in or upon such investments, securities, or property as may be thought fit. No such investments have been made during the year.

WYEPLAY

Responsibilities of the Trustees

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

- (a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- (b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
 - (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
 - (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Approved by the Council of Trustees on 21st March 2025 and signed on its behalf by:

Susannah Jones (Chair)

Zoe Williams (Treasurer)

WYEPLAY

Independent Examiners Report for the Period Ended 31st May 2024

Independent examiner's report to the Trustees of WyePlay

I report on the accounts of the charity for the period ended 31st May 2024, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Michelle Kings
For and on behalf of
Kings Accountancy Ltd
Chartered Accountants
Suite 2 Offices
Cantilupe Road
Ross-on-Wye
Herefordshire
HR9 7AN

Date: 21st March 2025

WYEPLAY

Consolidated statement of financial activities (including income and expenditure account)
For the period ended 31st May 2024

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	31/05/2024 TOTAL FUNDS	31/05/2023 TOTAL FUNDS
	NOTES	£	£		
Incoming Resources					
Incoming resources from charitable activities					
Takings		9,817	-	9,817	5,806
Incoming resources from generated funds					
Voluntary income:					
Donations and grants	2	33,513	520	34,033	15,469
Activities for generating funds:					
Fundraising		-	-	-	330
Other Income		1,196	-	1,196	-
Total Incoming Resources		<u>44,526</u>	<u>520</u>	<u>45,046</u>	<u>21,605</u>
Resources Expended					
Costs of generating funds:					
Fundraising		-	-	-	-
Charitable activities	3	26,815	520	27,335	26,612
Governance costs		660	-	660	540
Total Resources Expended		<u>27,475</u>	<u>520</u>	<u>27,995</u>	<u>27,152</u>
Net Incoming Resources					
Before Transfers					
(net income for the period)		17,051	-	17,051	(5,547)
Gross transfers between funds	4	-	-	-	-
Net incoming/ (outgoing) resources before other recognised gains/ losses		17,051	-	17,051	(5,547)
Other recognised gains/losses					
Other gains/ (losses)		-	-	-	-
Net movement in funds		<u>17,051</u>	<u>-</u>	<u>17,051</u>	<u>(5,547)</u>
Balances brought forward		<u>10,322</u>	<u>153</u>	<u>10,475</u>	<u>16,022</u>
Balances carried forward at 31st May 2024		<u>27,373</u>	<u>153</u>	<u>27,526</u>	<u>10,475</u>

28,77

The notes on pages 8 to 11 form part of these financial statements.

The results for the period derive from continuing activities and there are no other gains and losses recognised in the period.

WYEPLAY

Balance sheet as at 31st May 2024

		31st May 2024	31st May 2023
	Notes		£
Fixed assets			
Tangible assets	7	-	-
Current assets			
Debtors	8	774	1,305
Cash at bank and in hand		<u>27,568</u>	<u>10,133</u>
		28,342	11,438
Creditors:			
Amounts falling due within one year	9	<u>(816)</u>	<u>(963)</u>
Net current assets		<u>27,526</u>	<u>10,475</u>
Total assets less current liabilities		<u>27,526</u>	<u>10,475</u>
Capital and reserves			
General Reserves			
- Unrestricted Funds	10	27,373	10,322
- Designated Funds	10	-	-
Restricted Funds	10	153	153
		<u>27,526</u>	<u>10,475</u>

Approved by the Council of Trustees on 21st March 2025 and signed on its behalf by

Susannah Jones (Chair)

Zoe Williams (Treasurer)

The notes on pages 8 to 11 form part of these financial statements

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the period ended 31st May 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and reporting by charities: statement of Recommended Practice' applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller entities (effective January 2015).

1.2 Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until these periods.

1.3 Resources Expended and Allocation of Costs

Resources expended are included in the SOFA on an accruals basis, inclusive of irrecoverable VAT.

- Costs of generating funds comprise the costs associated with generating fundraising income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Motor vehicles are depreciated over 4 years on a straight line basis. All other fixed assets are depreciated over 5 years on a straight line basis.

1.5 Fund Accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure which meets these criteria is allocated against the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

1.6 Realised Gains and Losses

All gains and losses are taken to the statement of financial activities as they arise.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2024 /continued

2. VOLUNTARY INCOME

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
E F Bulmer Fund	5,000	-	5,000	5,000
Albert Hunt	2,000	-	2,000	2,000
Baron Davenport	1,000	-	1,000	-
DMF Ellis	-	-	-	5,000
Yapp Charitable Trust	3,000	-	3,000	-
Brailsford	3,000	-	3,000	3,000
John Middlemore Charity	2,000		2,000	
Herefordshire Community Foundation	1,000		1,000	
The Eveson Trust	1,000		1,000	
Mumford Memorial Trust	4,000		4,000	
Howard Bulmer Charitable Trust	5,000		5,000	
The Foyle Foundation	3,000		3,000	
Hereford Society for aiding the Industrious	1,100		1,100	
HCF - Bulmer Gilmore Fund	1,000		1,000	
Ross Town Council	-	520	520	
Herefordshire Masonic Trust	500		500	
Tesco Groundwork	500		500	
Other donations	413	-	413	469
	<u>33,513</u>	<u>520</u>	<u>34,033</u>	<u>15,469</u>

3. ANALYSIS OF CHARITABLE EXPENDITURE

	Unrestricted 31 st May 2024	Restricted 31 st May 2024	Total 2024	Total 2023
	£	£	£	£
Insurance	525	-	525	431
Hall hire	3,501	520	4,021	3,704
Depreciation	-	-	-	1,068
Staff wages	19,818	-	19,818	17,064
Storage	1,768	-	1,768	1,800
Motor costs	1,061	-	1,061	2,217
General expenses	10	-	10	172
Bank charges	-	-	-	14
Website / booking system	132	-	132	142
	<u>26,815</u>	<u>520</u>	<u>27,335</u>	<u>26,612</u>

4. TRANSFERS BETWEEN FUNDS

There were no transfers between funds this year.

5. STAFF COSTS

	2024 £	2023 £
Salaries	19,818	17,064
Employers National Insurance	-	-
Pension contributions	-	-
	<u>19,818</u>	<u>17,064</u>

The average number of employees during the period was 3 (2021 – 3).

WYEPLAY**NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2024 /cont****6. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS**

No payments were made to Trustees, other than reimbursement of actual costs incurred.

7. TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Total
	£	£	£
COST:			
As at 1 st June 2023	4,500	5,332	9,832
Additions	-	-	-
Disposals	-	-	-
As at 31 st May 2024	<u>4,500</u>	<u>5,332</u>	<u>9,832</u>
DEPRECIATION			
As at 1 st June 2023	4,500	5,332	9,832
Charge for Period	-	-	-
Disposals	-	-	-
As at 31 st May 2024	<u>4,500</u>	<u>5,332</u>	<u>9,832</u>
NET BOOK VALUE			
As at 31 st May 2023	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 st May 2024	<u>-</u>	<u>-</u>	<u>-</u>

8. DEBTORS

	31st May 2024	31st May 2023
	£	£
Prepayments	774	1,305
	<u>774</u>	<u>1,305</u>

9. CREDITORS

	31st May 2024	31st May 2023
	£	£
Trade creditors		
Accrued expenses	130	423
Other creditors	600	540
	<u>86</u>	<u>-</u>
	<u>816</u>	<u>963</u>

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2024 /cont.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	-	-	-
Current assets	28,189	-	153	28,342
Current liabilities	(816)	-	-	(816)
Net assets at 31st May 2024	<u>27,373</u>	<u>-</u>	<u>153</u>	<u>27,526</u>

11. MOVEMENTS IN FUNDS

	At 31/05/23	Incoming Resources (including gains)	Outgoing Resources (including losses)	Transfers	At 31/05/24
	£	£	£	£	£
Restricted funds					
Herefordshire Community Foundation	153	-	-	-	153
Ross Town Council	-	520	(520)	-	-
	<u>153</u>	<u>520</u>	<u>(520)</u>	<u>-</u>	<u>153</u>
Unrestricted funds					
- general	10,322	44,526	(27,475)	-	27,373
- designated	-	-	-	-	-

Purposes of restricted funds

Herefordshire Community Foundation - this grant was received to purchase new mats which have been purchased in a prior year, although the actual cost was slightly less than the grant received hence the balance carried forward which will be spent on mats purchased in the future.

Ross Town Council – during the year a grant for £520 was received from Ross Town Council to cover the rent for sessions at the Tudorville & District Community Centre. This grant was spent in full during the year.

All other grants received were towards general running costs.

WYEPLAY

England & Wales - Charity number 1178476

Accounts

WYEPLAY

(Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31st May 2023

Charity Number: 1178476

WYEPLAY

INDEX TO THE FINANCIAL STATEMENTS

	Pages
Report of the Trustees	1 – 4
Report of the Independent Examiners	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 11

WYEPLAY

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31st May 2023

The trustees present their report and financial statements for the period ending 31st May 2023.

Reference and Administrative Information

Charity Name:	Wyeplay
Charity Registered Number:	1178476
Registered Office:	Lakeside Three Ashes Hereford HR2 8LZ
Trustees:	Susannah Jones (Chair) Katherine Mead (Secretary) (resigned 31 st July 2023) Davina Diamond Jody Hyndman Zoe Williams (Interim Treasurer) Emma Burnell (appointed 18 th August 2023) Graham Feeney (Treasurer) (resigned 31 st May 2023)
Independent Examiner:	Kings Accountancy Limited Suite 2 Offices Cantilupe Road Ross on Wye HR9 7AN

WYEPLAY

Structure, Governance and Management

The Trustees present their report and financial statements for the period ended 31st May 2023.

Governing Document

The charity is a Charitable Incorporated Organisation (CIO), incorporated on 8th May 2018. It is governed by a Constitution of a CIO whose only voting members are its charity trustees

The charity is registered under the Charity Commission, reference number 1178476.

Appointment of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustees Induction and Training

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Organisational Structure

Wyeplay is managed by the 5 trustees listed on page 1 of these accounts. The minimum number of trustees required is 3 and the maximum number is 8. A Chair is appointed by the trustees to manage the day-to-day operations of the charity.

Risk Management

The major risks to which the charity are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and Activities

The objects of the organisation are to promote for the benefit of the inhabitants of Herefordshire and the surrounding area the provision of facilities for recreation or other leisure time occupation of children up to the age of 5 who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life, by the provision of soft-play facilities.

How our activities deliver public benefit

The Trustees have had regard to Charity Commission guidance on public benefit. We deliver public benefit via providing soft-play sessions for the use of inhabitants of Herefordshire, in the interests of social welfare and with the object of improving the conditions of life for users.

WYEPLAY

Achievements and Performance

Wyeplay runs 4 soft play sessions in Herefordshire every week during term time.

Each week the sessions have had a theme and include a craft table, alongside the soft play, story and snack time.

Financial Review

The net outgoing resources for the year amounted to £5,547 (2022 £12,726) comprising of a current period deficit on unrestricted funds of £5,547 and deficit on restricted funds of £0 after transfers between funds.

The principal sources of funding were Grants and Donations £15,469 and takings from the sessions £5,806.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are free reserves of the charity, at a level which equates to approximately six months total expenditure. Unrestricted funds had fallen to just below this level during the year to around four months total expenditure but grants awarded since the year end have boosted funds which are now in excess of the required six months of total expenditure.

Investment Powers and Policy

Under the constitution, the charity has the power to invest monies not immediately required for its purpose in or upon such investments, securities, or property as may be thought fit. No such investments have been made during the year.

WYEPLAY

Responsibilities of the Trustees

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

- (a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- (b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
 - (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
 - (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Approved by the Council of Trustees on 22nd March 2024 and signed on its behalf by:

Susannah Jones (Chair)

Zoe Williams (Interim Treasurer)

WYEPLAY

Independent Examiners Report for the Period Ended 31st May 2023

Independent examiner's report to the Trustees of WyePlay

I report on the accounts of the charity for the period ended 31st May 2023, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Michelle Kings
For and on behalf of
Kings Accountancy Ltd
Chartered Accountants
Suite 2 Offices
Cantilupe Road
Ross-on-Wye
Herefordshire
HR9 7AN

Date: 22nd March 2024

WYEPLAY

Consolidated statement of financial activities (including income and expenditure account)
For the period ended 31st May 2023

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	31/05/2023 TOTAL FUNDS	31/05/2022 TOTAL FUNDS
	NOTES	£	£		
Incoming Resources					
Incoming resources from charitable activities					
Takings		5,806	-	5,806	6,668
Incoming resources from generated funds					
Voluntary income:					
Donations and grants	2	15,469	-	15,469	7,931
Activities for generating funds:					
Fundraising		330	-	330	285
Total Incoming Resources		<u>21,605</u>	<u>-</u>	<u>21,605</u>	<u>14,884</u>
Resources Expended					
Costs of generating funds:					
Fundraising		-	-	-	-
Charitable activities	3	26,612	-	26,612	26,980
Governance costs		540	-	540	630
Total Resources Expended		<u>27,152</u>	<u>-</u>	<u>27,152</u>	<u>27,610</u>
Net Incoming Resources Before Transfers					
(net income for the period)		(5,547)	-	(5,547)	(12,726)
Gross transfers between funds	4	-	-	-	-
Net incoming/ (outgoing) resources before other recognised gains/ losses		(5,547)	-	(5,547)	(12,726)
Other recognised gains/losses					
Other gains/ (losses)		-	-	-	-
Net movement in funds		<u>(5,547)</u>	<u>-</u>	<u>(5,547)</u>	<u>(12,726)</u>
Balances brought forward		<u>15,869</u>	<u>153</u>	<u>16,022</u>	<u>16,022</u>
Balances carried forward at 31st May 2023		<u>10,322</u>	<u>153</u>	<u>10,475</u>	<u>16,022</u>

28,77

The notes on pages 8 to 11 form part of these financial statements.

The results for the period derive from continuing activities and there are no other gains and losses recognised in the period.

WYEPLAY

Balance sheet as at 31st May 2023

		31st May 2023	31st May 2022	
	Notes		£	£
Fixed assets				
Tangible assets	7	-		1,068
Current assets				
Debtors	8	1,305	229	
Cash at bank and in hand		<u>10,133</u>	<u>15,497</u>	
		11,438	15,726	
Creditors:				
Amounts falling due within one year	9	<u>(963)</u>	<u>(772)</u>	
Net current assets		<u>10,475</u>	<u>14,954</u>	
Total assets less current liabilities		<u>10,475</u>	<u>16,022</u>	
Capital and reserves				
General Reserves				
- Unrestricted Funds	10	10,322	15,689	
- Designated Funds	10	-	-	
Restricted Funds	10	153	153	
		<u>10,475</u>	<u>16,022</u>	

Approved by the Council of Trustees on 22nd March 2024 and signed on its behalf by

Susannah Jones (Chair)

Zoe Williams (Interim Treasurer)

The notes on pages 8 to 11 form part of these financial statements

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the period ended 31st May 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and reporting by charities: statement of Recommended Practice' applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller entities (effective January 2015).

1.2 Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until these periods.

1.3 Resources Expended and Allocation of Costs

Resources expended are included in the SOFA on an accruals basis, inclusive of irrecoverable VAT.

- Costs of generating funds comprise the costs associated with generating fundraising income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Motor vehicles are depreciated over 4 years on a straight line basis. All other fixed assets are depreciated over 5 years on a straight line basis.

1.5 Fund Accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure which meets these criteria is allocated against the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

1.6 Realised Gains and Losses

All gains and losses are taken to the statement of financial activities as they arise.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2023 /continued

2. VOLUNTARY INCOME

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
E F Bulmer Fund	5,000	-	5,000	-
Albert Hunt	2,000	-	2,000	
Baron Davenport	-	-	-	1,000
DMF Ellis	5,000	-	5,000	-
Prime Foundation	-	-	-	1,134
Brailsford	3,000	-	3,000	2,500
Other donations	469	-	469	3,297
	<u>15,469</u>	<u>-</u>	<u>15,469</u>	<u>7,931</u>

3. ANALYSIS OF CHARITABLE EXPENDITURE

	Unrestricted 31 st May 2023	Restricted 31 st May 2023	Total 2023	Total 2022
	£	£	£	£
Insurance	431	-	431	393
Hall hire	3,704	-	3,704	4,604
Depreciation	1,068	-	1,068	2,191
Staff wages	17,064	-	17,064	16,874
Storage	1,800	-	1,800	1,432
Motor costs	2,217	-	2,217	1,003
General expenses - crafts, refreshments etc.	172	-	172	342
Telephone	-	-	-	-
Bank charges	14	-	14	-
Website / booking system	142	-	142	141
	<u>26,612</u>	<u>-</u>	<u>26,612</u>	<u>26,980</u>

4. TRANSFERS BETWEEN FUNDS

There were no transfers between funds this year.

5. STAFF COSTS

	2023 £	2022 £
Salaries	17,064	16,874
Employers National Insurance	-	-
Pension contributions	-	-
	<u>17,064</u>	<u>16,874</u>

The average number of employees during the period was 3 (2021 – 3).

6. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No payments were made to Trustees, other than reimbursement of actual costs incurred.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2023 /cont

7. TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Total
	£	£	£
COST:			
As at 1 st June 2022	4,500	5,332	9,832
Additions	-	-	-
Disposals	-	-	-
As at 31 st May 2023	<u>4,500</u>	<u>5,332</u>	<u>9,832</u>
DEPRECIATION			
As at 1 st June 2022	4,500	4,264	8,764
Charge for Period	-	1,068	1,068
Disposals	-	-	-
As at 31 st May 2023	<u>4,500</u>	<u>5,332</u>	<u>9,832</u>
NET BOOK VALUE			
As at 31 st May 2022	<u>-</u>	<u>1,068</u>	<u>1,068</u>
As at 31 st May 2023	<u>-</u>	<u>-</u>	<u>-</u>

8. DEBTORS

	31st May 2023 £	31st May 2022 £
Prepayments	1,305	229
	<u>1,305</u>	<u>229</u>

9. CREDITORS

	31st May 2023 £	31st May 2022 £
Trade creditors	423	232
Accrued expenses	540	540
	<u>963</u>	<u>772</u>

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2023 /cont.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	-	-	-
Current assets	11,285	-	153	11,438
Current liabilities	(963)	-	-	(963)
Net assets at 31st May 2023	<u>10,322</u>	<u>-</u>	<u>153</u>	<u>10,475</u>

11. MOVEMENTS IN FUNDS

	At 31/05/22	Incoming Resources (including gains)	Outgoing Resources (including losses)	Transfers	At 31/05/23
	£	£	£	£	£
Restricted funds					
Herefordshire Community Foundation	153	-	-	-	153
	<u>153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153</u>
Unrestricted funds					
- general	10,322	-	-	-	10,322
- designated	-	-	-	-	-

Purposes of restricted funds

Herefordshire Community Foundation - this grant was received to purchase new mats which have been purchased in a prior year, although the actual cost was slightly less than the grant received hence the balance carried forward which will be spent on mats purchased in the future.

All other grants received were towards general running costs.

WYEPLAY

England & Wales - Charity number 1178476

Accounts

WYEPLAY

(Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31st May 2022

Charity Number: 1178476

WYEPLAY

INDEX TO THE FINANCIAL STATEMENTS

	Pages
Report of the Trustees	1 – 4
Report of the Independent Examiners	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 11

WYEPLAY

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31st May 2022

The trustees present their report and financial statements for the period ending 31st May 2022.

Reference and Administrative Information

Charity Name:	Wyeplay
Charity Registered Number:	1178476
Registered Office:	Lakeside Three Ashes Hereford HR2 8LZ
Trustees:	Graham Feeney (Treasurer) Susannah Jones (Chair) Katherine Mead (Secretary) Davina Diamond Jody Hyndman Zoe Williams
Independent Examiner:	Kings Accountancy Limited Suite 2 Offices Cantilupe Road Ross on Wye HR9 7AN

WYEPLAY

Structure, Governance and Management

The Trustees present their report and financial statements for the period ended 31st May 2022.

Governing Document

The charity is a Charitable Incorporated Organisation (CIO), incorporated on 8th May 2018. It is governed by a Constitution of a CIO whose only voting members are its charity trustees

The charity is registered under the Charity Commission, reference number 1178476.

Appointment of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustees Induction and Training

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Organisational Structure

Wyeplay is managed by the 6 trustees listed on page 1 of these accounts. The minimum number of trustees required is 3 and the maximum number is 8. A Chair is appointed by the trustees to manage the day-to-day operations of the charity.

Risk Management

The major risks to which the charity are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and Activities

The objects of the organisation are to promote for the benefit of the inhabitants of Herefordshire and the surrounding area the provision of facilities for recreation or other leisure time occupation of children up to the age of 5 who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life, by the provision of soft-play facilities.

How our activities deliver public benefit

The Trustees have had regard to Charity Commission guidance on public benefit. We deliver public benefit via providing soft-play sessions for the use of inhabitants of Herefordshire, in the interests of social welfare and with the object of improving the conditions of life for users.

WYEPLAY

Achievements and Performance

Wyeplay runs 4 soft play sessions in Herefordshire every week during term time.

Each week the sessions have had a theme and include a craft table, alongside the soft play, story and snack time.

Financial Review

The net outgoing resources for the year amounted to £12,726 (2021 net incoming resources £11,064) comprising of a current period deficit on unrestricted funds of £8,191 and deficit on restricted funds of £4,535 after transfers between funds.

The principal sources of funding were Grants and Donations £7,931 and takings from the sessions £6,668.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are free reserves of the charity, at a level which equates to approximately six months total expenditure. Unrestricted funds have remained above this level throughout the year.

Investment Powers and Policy

Under the constitution, the charity has the power to invest monies not immediately required for its purpose in or upon such investments, securities, or property as may be thought fit. No such investments have been made during the year.

WYEPLAY

Responsibilities of the Trustees

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

- (a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- (b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
 - (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
 - (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Approved by the Council of Trustees on 27th March 2023 and signed on its behalf by:

Graham Feeney (Treasurer)

Susannah Jones (Chair)

WYEPLAY

Independent Examiners Report for the Period Ended 31st May 2022

Independent examiner's report to the Trustees of WyePlay

I report on the accounts of the charity for the period ended 31st May 2022, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Michelle Kings
For and on behalf of
Kings Accountancy Ltd
Chartered Accountants
Suite 2 Offices
Cantilupe Road
Ross-on-Wye
Herefordshire
HR9 7AN

Date: 27th March 2023

WYEPLAY

Consolidated statement of financial activities (including income and expenditure account)
For the period ended 31st May 2022

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	31/05/2022 TOTAL FUNDS	31/05/2021 TOTAL FUNDS
	NOTES	£	£		
Incoming Resources					
Incoming resources from charitable activities					
Takings		6,668	-	6,668	3,320
Incoming resources from generated funds					
Voluntary income:					
Donations and grants	2	7,931	-	7,931	28,841
Activities for generating funds:					
Fundraising		285	-	285	1,784
Total Incoming Resources		<u>14,884</u>	<u>-</u>	<u>14,884</u>	<u>33,945</u>
Resources Expended					
Costs of generating funds:					
Fundraising		-	-	-	-
Charitable activities	3	22,445	4,535	26,980	22,431
Governance costs		630	-	630	450
Total Resources Expended		<u>23,075</u>	<u>4,535</u>	<u>27,610</u>	<u>22,881</u>
Net Incoming Resources Before Transfers (net income for the period)					
		(8,191)	(4,535)	(12,726)	11,064
Gross transfers between funds	4	-	-	-	-
Net incoming/ (outgoing) resources before other recognised gains/ losses		<u>(8,191)</u>	<u>(4,535)</u>	<u>(12,726)</u>	<u>11,064</u>
Other recognised gains/losses					
Other gains/ (losses)		-	-	-	-
Net movement in funds		<u>(8,191)</u>	<u>(4,535)</u>	<u>(12,726)</u>	<u>11,064</u>
Balances brought forward		<u>24,060</u>	<u>4,688</u>	<u>28,748</u>	<u>17,684</u>
Balances carried forward at 31st May 2022		<u>15,869</u>	<u>153</u>	<u>16,022</u>	<u>28,748</u>

28,77

The notes on pages 8 to 11 form part of these financial statements.

The results for the period derive from continuing activities and there are no other gains and losses recognised in the period.

WYEPLAY

Balance sheet as at 31st May 2022

		31st May 2022	31st May 2021	
	Notes		£	£
Fixed assets				
Tangible assets	7	1,068		3,259
Current assets				
Debtors	8	229	622	
Cash at bank and in hand		<u>15,497</u>	<u>25,942</u>	
		15,726	26,564	
Creditors:				
Amounts falling due within one year	9	<u>(772)</u>	<u>(1,075)</u>	
Net current assets		<u>14,954</u>	<u>25,489</u>	
Total assets less current liabilities		<u>16,022</u>	<u>28,748</u>	
Capital and reserves				
General Reserves				
- Unrestricted Funds	10	15,869	24,060	
- Designated Funds	10	-	-	
Restricted Funds	10	153	4,688	
		<u>16,022</u>	<u>28,748</u>	

Approved by the Council of Trustees on 27th March 2023 and signed on its behalf by

Graham Feeney (Treasurer)

Susannah Jones (Chair)

The notes on pages 8 to 11 form part of these financial statements

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the period ended 31st May 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and reporting by charities: statement of Recommended Practice' applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller entities (effective January 2015).

1.2 Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until these periods.

1.3 Resources Expended and Allocation of Costs

Resources expended are included in the SOFA on an accruals basis, inclusive of irrecoverable VAT.

- Costs of generating funds comprise the costs associated with generating fundraising income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Motor vehicles are depreciated over 4 years on a straight line basis. All other fixed assets are depreciated over 5 years on a straight line basis.

1.5 Fund Accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure which meets these criteria is allocated against the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

1.6 Realised Gains and Losses

All gains and losses are taken to the statement of financial activities as they arise.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2022 /continued

2. VOLUNTARY INCOME

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
E F Bulmer Fund				
Eveson Charitable Trust				
John Middlemore Trust	-	-	-	2,000
Herefordshire Community Foundation	-	-	-	900
Lottery Community Fund	-	-	-	9,979
Herefordshire Covid support	-	-	-	5,033
Asda donations	-	-	-	-
Baron Davenport	1,000	-	1,000	-
DMF Ellis	-	-	-	3,000
HMRC furlough claim	-	-	-	6,704
Prime Foundation	1,134	-	1,134	-
Brailsford	2,500	-	2,500	-
Other donations	3,297	-	3,297	1,225
	<u>7,931</u>	<u>-</u>	<u>7,931</u>	<u>28,841</u>

3. ANALYSIS OF CHARITABLE EXPENDITURE

	Unrestricted 31 st May 2022	Restricted 31 st May 2022	Total 2022	Total 2021
	£	£	£	£
Insurance	393	-	393	390
Hall hire	1,522	3,082	4,604	1,444
Depreciation	2,191	-	2,191	2,191
Staff wages	16,874	-	16,874	14,761
Storage	1,016	416	1,432	1,352
Motor costs	111	892	1,003	1,445
General expenses - crafts, refreshments etc.	265	77	342	502
Telephone	-	-	-	12
Website / booking system	73	68	141	334
	<u>22,445</u>	<u>4,535</u>	<u>26,980</u>	<u>22,431</u>

4. TRANSFERS BETWEEN FUNDS

There were no transfers between funds this year.

5. STAFF COSTS

	2022 £	2021 £
Salaries	16,874	14,761
Employers National Insurance	-	-
Pension contributions	-	-
	<u>16,874</u>	<u>14,761</u>

The average number of employees during the period was 3 (2021 – 3).

6. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No payments were made to Trustees, other than reimbursement of actual costs incurred.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2022 /cont

7. TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Total
	£	£	£
COST:			
As at 1 st June 2021	4,500	5,332	9,832
Additions	-	-	-
Disposals	-	-	-
As at 31st May 2022	<u>4,500</u>	<u>5,332</u>	<u>9,832</u>
DEPRECIATION			
As at 1 st June 2021	3,375	3,198	6,573
Charge for Period	1,125	1,066	2,191
Disposals	-	-	-
As at 31st May 2022	<u>4,500</u>	<u>4,264</u>	<u>8,764</u>
NET BOOK VALUE			
As at 31 st May 2021	<u>1,125</u>	<u>2,134</u>	<u>3,259</u>
As at 31st May 2022	<u>-</u>	<u>1,068</u>	<u>1,068</u>

8. DEBTORS

	31st May 2022	31st May 2021
	£	£
Prepayments	229	622
	<u>229</u>	<u>622</u>

9. CREDITORS

	31st May 2022	31st May 2021
	£	£
Trade creditors	232	625
Accrued expenses	540	450
	<u>772</u>	<u>1,075</u>

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2022 /cont.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	1,068	-	-	1,068
Current assets	15,573	-	153	15,726
Current liabilities	(772)	-	-	(772)
Net assets at 31st May 2021	15,869	-	153	16,022

11. MOVEMENTS IN FUNDS

	At 31/05/21	Incoming Resources (including gains)	Outgoing Resources (including losses)	Transfers	At 31/05/22
	£	£	£	£	£
Restricted funds					
Herefordshire Community Foundation	153	-	-	-	153
Lottery Community Fund	4,535	-	(4,535)	-	-
	<u>4,688</u>	<u>-</u>	<u>(4,535)</u>	<u>-</u>	<u>153</u>
Unrestricted funds					
- general	24,060	14,884	(23,075)	-	15,869
- designated	-	-	-	-	-

Purposes of restricted funds

Herefordshire Community Foundation - this grant was received to purchase new mats which have been purchased in a prior year, although the actual cost was slightly less than the grant received hence the balance carried forward which will be spent on mats purchased in the future.

Lottery Community Fund – £9,979 was received to go towards various costs such as hall hire, storage, motor expenses and salaries. £5,444 was spent in the year ended 31st May 2021 with the balance being spent in the 2021/22 year.

WYEPLAY

England & Wales - Charity number 1178476

Accounts

WYEPLAY

(Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31st May 2021

Charity Number: 1178476

WYEPLAY

INDEX TO THE FINANCIAL STATEMENTS

	Pages
Report of the Trustees	1 – 4
Report of the Independent Examiners	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 11

WYEPLAY

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31st May 2021

The trustees present their report and financial statements for the period ending 31st May 2021.

Reference and Administrative Information

Charity Name:	Wyeplay
Charity Registered Number:	1178476
Registered Office:	Lakeside Three Ashes Hereford HR2 8LZ
Trustees:	Graham Feeny (Treasurer) (appointed 20 th August 2019) Susannah Jones (Chair) Katherine Mead (Secretary) Davina Diamond Jody Hyndman Zoe Williams
Independent Examiner:	Kings Accountancy Limited Suite 2 Offices Cantilupe Road Ross on Wye HR9 7AN

WYEPLAY

Structure, Governance and Management

The Trustees present their report and financial statements for the period ended 31st May 2021.

Governing Document

The charity is a Charitable Incorporated Organisation (CIO), incorporated on 8th May 2018. It is governed by a Constitution of a CIO whose only voting members are its charity trustees

The charity is registered under the Charity Commission, reference number 1178476.

Appointment of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustees Induction and Training

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Organisational Structure

Wyeplay is managed by the 6 trustees listed on page 1 of these accounts. The minimum number of trustees required is 3 and the maximum number is 8. A Chair is appointed by the trustees to manage the day-to-day operations of the charity.

Risk Management

The major risks to which the charity are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and Activities

The objects of the organisation are to promote for the benefit of the inhabitants of Herefordshire and the surrounding area the provision of facilities for recreation or other leisure time occupation of children up to the age of 5 who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life, by the provision of soft-play facilities.

How our activities deliver public benefit

The Trustees have had regard to Charity Commission guidance on public benefit. We deliver public benefit via providing soft-play sessions for the use of inhabitants of Herefordshire, in the interests of social welfare and with the object of improving the conditions of life for users.

WYEPLAY

Achievements and Performance

Wyeplay has set up 4 soft play sessions in Herefordshire per week starting on 18th June 2018.

Each week the sessions have had a theme and include a craft table, alongside the soft play, story and snack time.

There were less sessions this year and therefore lower takings due to the effect of Covid-19 and the closure of some sessions.

New parent and baby support sessions were put in place during part of the year to support new families during lockdown when the normal sessions were unable to run.

Financial Review

The net incoming resources for the year amounted to £11,064 (2020 net outgoing resources £7,961) comprising of a current period surplus on unrestricted funds of £6,611 and surplus on restricted funds of £4,453 after transfers between funds.

The principal sources of funding were Grants and Donations £28,841 and takings from the sessions £3,320.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are free reserves of the charity, at a level which equates to approximately six months total expenditure. Unrestricted funds have remained above this level throughout the year.

Investment Powers and Policy

Under the constitution, the charity has the power to invest monies not immediately required for its purpose in or upon such investments, securities, or property as may be thought fit. No such investments have been made during the year.

WYEPLAY

Responsibilities of the Trustees

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

- (a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- (b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
 - (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
 - (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Approved by the Council of Trustees on 22nd March 2022 and signed on its behalf by:

Graham Feeney (Treasurer)

Susannah Jones (Chair)

WYEPLAY

Independent Examiners Report for the Period Ended 31st May 2021

Independent examiner's report to the Trustees of WyePlay

I report on the accounts of the charity for the period ended 31st May 2021, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Michelle Kings
For and on behalf of
Kings Accountancy Ltd
Chartered Accountants
Suite 2 Offices
Cantilupe Road
Ross-on-Wye
Herefordshire
HR9 7AN

Date: 23rd March 2022

WYEPLAY

Consolidated statement of financial activities (including income and expenditure account)
For the period ended 31st May 2021

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	31/05/2021 TOTAL FUNDS	31/05/2020 TOTAL FUNDS
	NOTES	£	£		
Incoming Resources					
Incoming resources from charitable activities					
Takings		3,320	-	3,320	6,449
Incoming resources from generated funds					
Voluntary income:					
Donations and grants	2	18,862	9,979	28,841	13,312
Activities for generating funds:					
Fundraising		1,784	-	1,784	1,057
Total Incoming Resources		<u>23,966</u>	<u>9,979</u>	<u>33,945</u>	<u>20,818</u>
Resources Expended					
Costs of generating funds:					
Fundraising		-	-	-	-
Charitable activities	3	16,905	5,526	22,431	28,329
Governance costs		450	-	450	450
Total Resources Expended		<u>17,355</u>	<u>5,526</u>	<u>22,881</u>	<u>28,779</u>
Net Incoming Resources Before Transfers (net income for the period)					
		6,611	4,453	11,064	(7,961)
Gross transfers between funds	4	-	-	-	-
Net incoming/ (outgoing) resources before other recognised gains/ losses		6,611	4,453	11,064	(7,961)
Other recognised gains/losses					
Other gains/ (losses)		-	-	-	-
Net movement in funds		<u>6,611</u>	<u>4,453</u>	<u>11,064</u>	<u>(7,961)</u>
Balances brought forward		<u>17,449</u>	<u>235</u>	<u>17,684</u>	<u>25,645</u>
Balances carried forward at 31st May 2021		<u>24,060</u>	<u>4,688</u>	<u>28,748</u>	<u>17,684</u>
		-	-		

28,77

The notes on pages 8 to 11 form part of these financial statements.

The results for the period derive from continuing activities and there are no other gains and losses recognised in the period.

WYEPLAY

Balance sheet as at 31st May 2021

		31st May 2021	31st May 2020	
	Notes		£	£
Fixed assets				
Tangible assets	7	3,259		5,450
Current assets				
Debtors	8	622	-	
Cash at bank and in hand		<u>25,942</u>	<u>13,039</u>	
		26,564	13,039	
Creditors:				
Amounts falling due within one year	9	<u>(1,075)</u>	<u>(805)</u>	
Net current assets		<u>25,489</u>		<u>12,234</u>
Total assets less current liabilities		<u>28,748</u>		<u>17,684</u>
Capital and reserves				
General Reserves				
- Unrestricted Funds	10	24,060		17,449
- Designated Funds	10	-		-
Restricted Funds	10	4,688		235
		<u>28,748</u>		<u>17,684</u>

Approved by the Council of Trustees on 22nd March 2022 and signed on its behalf by

Graham Feeney (Treasurer)

Susannah Jones (Chair)

The notes on pages 8 to 11 form part of these financial statements

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the period ended 31st May 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and reporting by charities: statement of Recommended Practice' applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller entities (effective January 2015).

1.2 Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until these periods.

1.3 Resources Expended and Allocation of Costs

Resources expended are included in the SOFA on an accruals basis, inclusive of irrecoverable VAT.

- Costs of generating funds comprise the costs associated with generating fundraising income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Motor vehicles are depreciated over 4 years on a straight line basis. All other fixed assets are depreciated over 5 years on a straight line basis.

1.5 Fund Accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure which meets these criteria is allocated against the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

1.6 Realised Gains and Losses

All gains and losses are taken to the statement of financial activities as they arise.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2021 /continued

2. VOLUNTARY INCOME

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
E F Bulmer Fund				4,000
Eveson Charitable Trust				4,000
John Middlemore Trust	2,000	-	2,000	-
Herefordshire Community Foundation	900	-	900	-
Lottery Community Fund	-	9,979	9,979	-
Herefordshire Covid support	5,033	-	5,033	-
Asda donations	-	-	-	400
Baron Davenport	-	-	-	500
DMF Ellis	3,000	-	3,000	2,000
HMRC furlough claim	6,704	-	6,704	1,862
Other donations	1,225	-	1,225	550
	<u>18,862</u>	<u>9,979</u>	<u>28,841</u>	<u>13,312</u>

3. ANALYSIS OF CHARITABLE EXPENDITURE

	Unrestricted 31 st May 2021	Restricted 31 st May 2021	Total 2021	Total 2020
	£	£	£	£
Insurance	-	390	390	565
Hall hire	718	726	1,444	4,453
Depreciation	2,191	-	2,191	2,191
Staff wages	12,307	2,454	14,761	16,283
Storage	312	1,040	1,352	1,352
Motor costs	1,130	315	1,445	1,749
General expenses - crafts, refreshments etc.	52	450	502	689
Printing, post & stationery	-	-	-	262
Telephone	12	-	12	48
Website / booking system	183	151	334	737
	<u>16,905</u>	<u>5,526</u>	<u>22,431</u>	<u>28,329</u>

4. TRANSFERS BETWEEN FUNDS

There were no transfers between funds this year.

5. STAFF COSTS

	2021 £	2020 £
Salaries	14,761	16,283
Employers National Insurance	-	-
Pension contributions	-	-
	<u>14,761</u>	<u>16,283</u>

The average number of employees during the period was 3.

6. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No payments were made to Trustees, other than reimbursement of actual costs incurred.

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2021 /cont

7. TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Total
	£	£	£
COST:			
As at 1 st June 2020	4,500	5,332	9,832
Additions	-	-	-
Disposals	-	-	-
As at 31 st May 2021	<u>4,500</u>	<u>5,332</u>	<u>9,832</u>
DEPRECIATION			
As at 1 st June 2020	2,250	2,132	4,382
Charge for Period	1,125	1,066	2,191
Disposals	-	-	-
As at 31 st May 2021	<u>3,375</u>	<u>3,198</u>	<u>6,573</u>
NET BOOK VALUE			
As at 31 st May 2020	<u>2,250</u>	<u>3,200</u>	<u>5,450</u>
As at 31 st May 2021	<u>1,125</u>	<u>2,134</u>	<u>3,259</u>

8. DEBTORS

	31st May 2021 £	31st May 2020 £
Prepayments	622	-
	<u>622</u>	<u>-</u>

9. CREDITORS

	31st May 2021 £	31st May 2020 £
Trade creditors	625	355
Accrued expenses	450	450
	<u>1,075</u>	<u>805</u>

WYEPLAY

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st May 2021 /cont.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	3,259	-	-	3,259
Current assets	21,876	-	4,688	26,564
Current liabilities	(1,075)	-	-	(1,075)
Net assets at 31st May 2021	24,060	-	4,688	28,748

11. MOVEMENTS IN FUNDS

	At 31/05/20	Incoming Resources (including gains)	Outgoing Resources (including losses)	Transfers	At 31/05/21
	£	£	£	£	£
Restricted funds					
Herefordshire Community Foundation	153	-	-	-	153
Herefordshire Covid employment support	-	-	-	-	-
Ross Lions	82	-	(82)	-	-
Lottery Community Fund	-	9,979	(5,444)	-	4,535
	<u>235</u>	<u>9,979</u>	<u>(5,526)</u>	<u>-</u>	<u>4,688</u>
Unrestricted funds					
- general	17,449	23,966	(17,355)	-	24,060
- designated	-	-	-	-	-

Purposes of restricted funds

Herefordshire Community Foundation - this grant was received to purchase new mats which have been purchased in a prior year, although the actual cost was slightly less than the grant received hence the balance carried forward which will be spent on mats purchased in the future.

Ross Lions – £200 was received towards the cost of a ball pit which has not been purchased due to storage issues. However, £118 was spent on a parachute last year and £82 was spent on equipment this year.

Lottery Community Fund – £9,979 was received to go towards various costs such as hall hire, storage, motor expenses and salaries. £5,444 was spent in the year ended 31st May 2021 with the balance being spent in the 2021/22 year.