

# WHITFORD PLAYGROUP

England & Wales · Charity number 1178955

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2018-06-27

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

## Contact

---

**Address** Whitford Cp School  
Whitford  
Holywell  
CH8 9AN

**Phone** 01745 560910

**Email** [Parryap@hotmail.co.uk](mailto:Parryap@hotmail.co.uk)

## Activities

---

**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF PRE-SCHOOL CHILDREN IN WALES, BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THEIR NEEDS THROUGH HIGH QUALITY PRE-SCHOOL PROVISION AND CHILDCARE.

**Activities:** Providing a term time playgroup to children age 2.5 plus within a school setting

## Classification

---

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

## Geography

---

- Flintshire

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-08-31 | £23,845 | £22,013     | -      | -         |
| 2023-08-31 | £14,682 | £18,663     | -      | -         |
| 2022-08-31 | £25,163 | £24,188     | -      | -         |
| 2021-08-31 | £27,086 | £29,742     | -      | -         |
| 2020-08-31 | £25,082 | £22,731     | -      | -         |

## Trustees

| Name               | Role | Appointed  |
|--------------------|------|------------|
| Catherine Hughes   |      | 2021-06-16 |
| EMMA Parry-Gibbins |      | 2019-10-07 |
| PHILIP PARRY       |      | 2022-09-02 |
| Rhian Roberts      |      | 2021-12-22 |
| Tomos Williams     |      | 2024-09-01 |

**WHITFORD PLAYGROUP**

England & Wales - Charity number 1178955

---

# Accounts

---

**Charity Number 1178955**

**WHITFORD PLAYGROUP  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2024**

## **WHITFORD PLAYGROUP**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

|                      |  |
|----------------------|--|
| Trustees             | C Cox-Rowe<br>C Hughes<br>Mr B Griffiths<br>Ms E Gibbons                                 |
| Charity Number       | 1178955  |
| Independent Examiner | Happy Bees Accountancy Services<br>4 Roseneath View<br>High Street<br>Bagillt<br>CH6 6EG |

## **WHITFORD PLAYGROUP**

### **CONTENTS**

|                                 |        |
|---------------------------------|--------|
| Trustees Report                 | 1 - 2  |
| Independent Examiners Report    | 3      |
| Statement of Financial Activity | 4      |
| Balance Sheet                   | 5      |
| Notes to Financial Statements   | 6 – 10 |

## **WHITFORD PLAYGROUP**

### **TRUSTEES REPORT**

#### **FOR THE PERIOD ENDED 31 AUGUST 2024**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the Financial Statements and comply with the Charities Governing Documents, the Charities Act and Accounting and Reporting Standards.

#### **Objectives and Activities**

The charity's objectives are to enhance the development and education of children in Wales for the public benefit by encouraging parents to understand and provide for their needs through high quality childcare provision and there has been no change in these objectives during this period.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity meets the Charity Commissions public benefit criteria under both the advancement of education, the advancement of citizenship or community development headings.

#### **Achievements and Performance**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level sufficient to continue the charitable activities in the event that income and fund raising falls short.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to major risks.

#### **Structure, Governance and Management**

The charity's governing document is its constitution and the charity was registered with the Charity Commission as an unincorporated charity on 27 June 2018.

The trustees who served during the period and up to the date of the signature of the financial statements were:

C Cox-Rowe

C Hughes

Mr B Griffiths

Ms E Gibbons

Supplier payment Policy

The company current policy concerning the payment of trade creditors is to follow the CBI's prompt payers code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London, WC1A 1DU).

The current policy concerning the payment of trade creditors is to :

- Settle the terms of payment with suppliers when agreeing the terms of each transaction
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contract
- Pay in accordance with the charity's contractual and other legal obligations

The trustees report was approved by the Board of Trustees

C Cox-Rowe

Trustee

**WHITFORD PLAYGROUP**

**INDEPENDENT EXAMINERS REPORT  
TO THE TRUSTEES OF WHITFORD PLAYGROUP  
FOR THE PERIOD ENDED 31 AUGUST 2024**

I report to the Trustees on my examination of the Financial Statements of Whitford Playgroup (the charity) for the period ended 31 August 2024.

**Responsibilities and Basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act.

**Independent Examiners Statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with the Accounting and Reporting by Charities preparing their accounts in accordance with financial reporting standard applicable in the UK and Republic of Ireland.

I have completed my examination and confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect

1. Accounting records not kept in accordance with s130 of the 2011 Act or
2. The financial statements do not accord with those records or
3. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and there are no items to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed : **June Reece**

Happy Bees Accountancy Services

4 Roseneath View

High Street

Bagillt

CH6 6EG

Date : 28 August 2025

**WHITFORD PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME & EXPENDITURE**  
**FOR THE PERIOD ENDED 31 AUGUST 2024**

|                                 |       | Unrestricted<br>Funds<br>2024 | Restricted<br>Funds<br>2024 | Total<br>2024 |
|---------------------------------|-------|-------------------------------|-----------------------------|---------------|
|                                 | Notes |                               |                             |               |
| Income and Endowments from:     |       |                               |                             |               |
| Donations and legacies          | 3     | -                             | -                           | -             |
| Charitable Activities           | 4     | 19,459                        | -                           | 19,459        |
| Other Income                    | 5     | 4,386                         | -                           | 4,386         |
|                                 |       | _____                         | _____                       | _____         |
| Total Income                    |       | 23,845                        | -                           | 23,845        |
|                                 |       | _____                         | _____                       | _____         |
| Expenditure on :                |       |                               |                             |               |
| Charitable activities           | 6     | 22,013                        | -                           | 22,013        |
|                                 |       | _____                         | _____                       | _____         |
| Net Expenditure for the Period/ |       |                               |                             |               |
| Net movement in funds<br>255    |       | 1,832                         | -                           | 1,832         |
| Fund Balances at 01/09/2023     |       | 255                           | 500                         | 755           |
|                                 |       | _____                         | _____                       | _____         |
| Fund Balances at 31/08/2024     |       | 2,087                         | 500                         | 2,587         |
|                                 |       | _____                         | _____                       | _____         |

The statement of Financial Activities includes all gains and losses recognised in the period

All income and expenses derive from continuing activities

**WHITFORD PLAYGROUP**

**BALANCE SHEET**  
**FOR THE PERIOD ENDED 31 AUGUST 2024**

|                          | Notes | 2024     | 2024  |
|--------------------------|-------|----------|-------|
|                          |       | £        | £     |
| Current Assets           |       |          |       |
| Cash at Bank and in Hand |       | 3,820    |       |
| Creditors                | 9     | ( 1,233) |       |
| Net Current Assets       |       |          | 2,587 |
|                          |       |          | ===== |
| Income Funds             |       |          |       |
| Unrestricted Funds       |       |          | 2,587 |
|                          |       |          | ===== |

The financial statements were approved by the Trustees on 28 August 2025.

C Cox-Rowe

Trustee

## WHITFORD PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE PERIOD ENDED 31 AUGUST 2024

##### 1. Accounting policies

Charity Information – Whitford Playgroup is an unincorporated charity registered with the charity commission

##### 1.1 Accounting Conventions

The financial statements have been prepared in accordance with the charity's governing document, the charities

##### 1.2 Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resource to continue in operational existence in the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted fund are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that the income will be received

Cash donations are recognised on receipt. Othe donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount, if known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a 3<sup>rd</sup> party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on a basis of time spent and depreciation is allocated on the portion of the assets use.

### 1.5 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at bank, other short term liquid investments and original maturities of 3 months or less and bank overdrafts. Bank overdrafts are shown as a liability.

#### Basic Financial Assets

Basic financial assets which include debtors and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### Basic Financial liabilities

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt Instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within 1 year or less. If not, they are presented as non-current liabilities.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3. Donations and Legacies

|   | Restricted<br>Funds<br><b>2024</b>   |
|---|--------------------------------------|
| Capital Grant Programme – Small Grant Scheme                                  | -                                    |
| 4. Charitable Activities  |                                      |
| Sales within charitable activities  | 19,459                               |
| 5. Other income   | Unrestricted<br>Funds<br><b>2024</b> |
| Small Grants  | 4,386                                |
| 6. Charitable Activities  | <b>2024</b>                          |
| Wages and Salaries inc pensions   | 17,246                               |
| Bank Charges  | 10                                   |
| Repairs and renewals  | 3,007                                |
| Accountancy   | 456                                  |
| Rent and Insurance  | 367                                  |
| Sundry Expenses   | -                                    |
| Legal & Financial<br>Expenses   | 184<br>743                           |
|   | -----<br>22,013<br>-----             |
| By Fund:  |                                      |
| Unrestricted Funds  | 22,013                               |
| Restricted funds  | -                                    |
|   | -----<br>22,013<br>-----             |
| 7. Trustees   |                                      |
| None of the trustees received any remuneration or benefits during the period. |                                      |
| 8. Employees  |                                      |

The average number of employees during the period was 4

No employees earned more than £60,000 annual remuneration

9. Creditors

|                |     |
|----------------|-----|
| Other Taxation | 233 |
|----------------|-----|

|          |       |
|----------|-------|
| Accruals | 1,000 |
|----------|-------|

-----

|  |       |
|--|-------|
|  | 1,233 |
|--|-------|

-----

10. Related Party Transactions

There were no disclosable related party transactions during the period.

**WHITFORD PLAYGROUP**

England & Wales - Charity number 1178955

---

# Accounts

---

**1178955**

**Charity Number**

**WHITFORD PLAYGROUP  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2023**

## **WHITFORD PLAYGROUP**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

C Cox-Rowe

C Hughes

Mr B Griffiths

Ms E Gibbons

Charity Number

1178955

Independent Examiner

Happy Bees Accountancy Services

4 Roseneath View

High Street

Bagillt

CH6 6EG

## **WHITFORD PLAYGROUP**

### **CONTENTS**

|                                 |        |
|---------------------------------|--------|
| Trustees Report                 | 1 - 2  |
| Independent Examiners Report    | 3      |
| Statement of Financial Activity | 4      |
| Balance Sheet                   | 5      |
| Notes to Financial Statements   | 6 - 10 |

## **TRUSTEES REPORT**

### **FOR THE PERIOD ENDED 31 AUGUST 2023**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the Financial Statements and comply with the Charities Governing Documents, the Charities Act and Accounting and Reporting Standards.

#### **Objectives and Activities**

The charity's objectives are to enhance the development and education of children in Wales for the public benefit by encouraging parents to understand and provide for their needs through high quality childcare provision and there has been no change in these objectives during this period.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity meets the Charity Commissions public benefit criteria under both the advancement of education, the advancement of citizenship or community development headings.

#### **Achievements and Performance**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level sufficient to continue the charitable activities in the event that income and fund raising falls short.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to major risks.

#### **Structure, Governance and Management**

The charity's governing document is its constitution and the charity was registered with the Charity Commission as an unincorporated charity on 27 June 2018.

The trustees who served during the period and up to the date of the signature of the financial statements were:

C Cox-Rowe

C Hughes

Mr B Griffiths

Ms E Gibbons

Supplier payment Policy

The company current policy concerning the payment of trade creditors is to follow the CBI's prompt payers code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London, WC1A 1DU).

The current policy concerning the payment of trade creditors is to :

- Settle the terms of payment with suppliers when agreeing the terms of each transaction
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contract
- Pay in accordance with the companys contractual and other legal obligations

The trustees report was approved by the Board of Trustees

C Cox-Rowe

Trustee

**WHITFORD PLAYGROUP**

**INDEPENDENT EXAMINERS REPORT  
TO THE TRUSTEES OF WHITFORD PLAYGROUP  
FOR THE PERIOD ENDED 31 AUGUST 2023**

I report to the Trustees on my examination of the Financial Statements of Whitford Playgroup (the charity) for the period ended 31 August 2023.

**Responsibilities and Basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act.

**Independent Examiners Statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with the Accounting and Reporting by Charities preparing their accounts in accordance with financial reporting standard applicable in the UK and Republic of Ireland.

I have completed my examination and confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect

1. Accounting records not kept in accordance with s130 of the 2011 Act or
2. The financial statements do not accord with those records or
3. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and there are no items to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed : **June Reece**

Happy Bees Accountancy Services

4 Roseneath View

High Street

Bagillt

CH6 6EG

Date : 26 November 2024

**WHITFORD PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME & EXPENDITURE  
FOR THE PERIOD ENDED 31 AUGUST 2023**

| 2023                            | Notes | Unrestricted<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total  |
|---------------------------------|-------|-------------------------------|-----------------------------|--------|
| Income and Endowments from:     |       |                               |                             |        |
| Donations and legacies          | 3     | -                             | -                           | -      |
| -                               |       |                               |                             |        |
| Charitable Activities           | 4     | 8,233                         | -                           | -      |
| 8,223                           |       |                               |                             |        |
| Other Income                    | 5     | 6,449                         | -                           | -      |
| 6,449                           |       |                               |                             |        |
|                                 |       | -----                         | -----                       | -----  |
| Total Income                    |       | 14,682                        | -                           | 14,682 |
|                                 |       | -----                         | -----                       | -----  |
| Expenditure on :                |       |                               |                             |        |
| Charitable activities           | 6     | 18,663                        | -                           | -      |
| 18,663                          |       |                               |                             |        |
|                                 |       | -----                         | -----                       | -----  |
| Net Expenditure for the Period/ |       |                               |                             |        |
| Net movement in funds           |       |                               | (3,981)                     | -      |
| (3,981)                         |       |                               |                             |        |
| Fund Balances at 01/09/2022     |       |                               | 4,236                       | 500    |
| 4,736                           |       |                               |                             |        |
|                                 |       | -----                         | -----                       | -----  |
| Fund Balances at 31/08/2023     |       |                               | 255                         | 500    |
| 755                             |       |                               |                             |        |
|                                 |       | -----                         | -----                       | -----  |

The statement of Financial Activities includes all gains and losses recognised in the period

All income and expenses derive from continuing activities

**WHITFORD PLAYGROUP**  
**BALANCE SHEET**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

| 2023                     | Notes | 2023     |       |
|--------------------------|-------|----------|-------|
|                          |       | £        | £     |
| Current Assets           |       |          |       |
| Cash at Bank and in Hand |       | 2,146    |       |
| Creditors                | 9     | ( 1,391) |       |
| Net Current Assets       |       |          | 755   |
|                          |       |          | ===== |
| Income Funds             |       |          |       |
| Unrestricted Funds       |       |          | 755   |
|                          |       |          | ===== |

The financial statements were approved by the Trustees on 26 November 2024.

C Cox-Rowe  
Trustee

## **WHITFORD PLAYGROUP**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE PERIOD ENDED 31 AUGUST 2023**

1 . Accounting policies

Charity Information - Whitford Playgroup is an unincorporated charity registered with the charity commission

1.1 Accounting Conventions

The financial statements have been prepared in accordance with the charity's governing document, the charities

1.2 Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resource to continue in operational existence in the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted fund are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that the income will be received

Cash donations are recognised on receipt. Othe donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount, if known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a 3<sup>rd</sup> party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned

between those activities on a basis consistent with the use of resources. Central staff costs are allocated on a basis of time spent and depreciation is allocated on the portion of the assets use.

#### 1.5 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at bank, other short term liquid investments and original maturities of 3 months or less and bank overdrafts. Bank overdrafts are shown as a liability.

##### Basic Financial Assets

Basic financial assets which include debtors and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Basic Financial liabilities

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt Instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within 1 year or less. If not, they are presented as non-current liabilities.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3. Donations and Legacies

Restricted

|  | Funds<br>2023 |
|--|---------------|
| Capital Grant Programme - Small Grant Scheme | -             |
| 4. Charitable Activities                     |               |
| Sales within charitable activities           |               |
| 14,682                                       |               |
| 5. Other income                              | Unrestricted  |
|  | Funds         |
|  | 2023          |
| Small Grants                                 | -             |
| 6. Charitable Activities                     | 2023          |
| Wages and Salaries inc pensions              |               |
| 15,781                                       |               |
| Courses & Training                           | 28            |
| Printing Stationery & Postage                | -             |
| Subscriptions                                | -             |
| Repairs and renewals                         | 386           |
| Accountancy                                  | 1,880         |
| Rent and Insurance                           | 337           |
| Sundry Expenses                              | 132           |
| Legal & Financial                            | 119           |
|  | -----         |
|  | 18,663        |
|  | -----         |
| By Fund:                                     |               |
| Unrestricted Funds                           | 18,663        |
| Restricted funds                             |               |
| -  | -----         |
|  | 18,663        |

7. Trustees

None of the trustees received any remuneration or benefits during the period.

8. Employees

The average number of employees during the period was 2

No employees earned more than £60,000 annual remuneration

9. Creditors

392 Other Taxation  
Accruals

1,000

-----  
1,392  
-----

10. Related Party Transactions

There were no disclosable related party transactions during the period.

**WHITFORD PLAYGROUP**

England & Wales - Charity number 1178955

---

# Accounts

---

**1178955**

**Charity Number**

**WHITFORD PLAYGROUP  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2022**

## **WHITFORD PLAYGROUP**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

C Cox-Rowe

C Hughes

Mr B Griffiths

Ms E Gibbons

Charity Number

1178955

Independent Examiner

Happy Bees Accountancy Services

4 Roseneath View

High Street

Bagillt

CH6 6EG

## **WHITFORD PLAYGROUP**

### **CONTENTS**

|                                 |        |
|---------------------------------|--------|
| Trustees Report                 | 1 - 2  |
| Independent Examiners Report    | 3      |
| Statement of Financial Activity | 4      |
| Balance Sheet                   | 5      |
| Notes to Financial Statements   | 6 - 10 |

## **TRUSTEES REPORT**

### **FOR THE PERIOD ENDED 31 AUGUST 2022**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the Financial Statements and comply with the Charities Governing Documents, the Charities Act and Accounting and Reporting Standards.

#### **Objectives and Activities**

The charity's objectives are to enhance the development and education of children in Wales for the public benefit by encouraging parents to understand and provide for their needs through high quality childcare provision and there has been no change in these objectives during this period.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity meets the Charity Commissions public benefit criteria under both the advancement of education, the advancement of citizenship or community development headings.

#### **Achievements and Performance**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level sufficient to continue the charitable activities in the event that income and fund raising falls short.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to major risks.

#### **Structure, Governance and Management**

The charity's governing document is its constitution and the charity was registered with the Charity Commission as an unincorporated charity on 27 June 2018.

The trustees who served during the period and up to the date of the signature of the financial statements were:

C Cox-Rowe

C Hughes

Mr B Griffiths

Ms E Gibbons

Supplier payment Policy

The company current policy concerning the payment of trade creditors is to follow the CBI's prompt payers code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London, WC1A 1DU).

The current policy concerning the payment of trade creditors is to :

- Settle the terms of payment with suppliers when agreeing the terms of each transaction
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contract
- Pay in accordance with the companys contractual and other legal obligations

The trustees report was approved by the Board of Trustees

C Cox-Rowe

Trustee

**WHITFORD PLAYGROUP**

**INDEPENDENT EXAMINERS REPORT  
TO THE TRUSTEES OF WHITFORD PLAYGROUP  
FOR THE PERIOD ENDED 31 AUGUST 2022**

I report to the Trustees on my examination of the Financial Statements of Whitford Playgroup (the charity) for the period ended 31 August 2022.

**Responsibilities and Basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act.

**Independent Examiners Statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with the Accounting and Reporting by Charities preparing their accounts in accordance with financial reporting standard applicable in the UK and Republic of Ireland.

I have completed my examination and confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect

1. Accounting records not kept in accordance with s130 of the 2011 Act or
2. The financial statements do not accord with those records or
3. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and there are no items to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed : **June Reece**

Happy Bees Accountancy Services

4 Roseneath View

High Street

Bagillt

CH6 6EG

Date : 6 November 2023

**WHITFORD PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME & EXPENDITURE  
FOR THE PERIOD ENDED 31 AUGUST 2022**

| 2022                                 | Notes | Unrestricted<br>Funds<br>2022 | Restricted<br>Funds<br>2022 | Total  |
|--------------------------------------|-------|-------------------------------|-----------------------------|--------|
| Income and Endowments from:          |       |                               |                             |        |
| Donations and legacies<br>10,500     | 3     |                               | -                           |        |
| Charitable Activities<br>10,713      | 4     | 10,713                        |                             | -      |
| Other Income<br>3,950                | 5     | 3,950                         |                             | -      |
|                                      |       | -----                         | -----                       | -----  |
| Total Income                         |       | 14,663                        | 10,500                      | 25,163 |
|                                      |       | -----                         | -----                       | -----  |
| Expenditure on :                     |       |                               |                             |        |
| Charitable activities                | 6     | 14,188                        | 10,500                      | 24,188 |
|                                      |       | -----                         | -----                       | -----  |
| Net Expenditure for the Period/      |       |                               |                             |        |
| Net movement in funds<br>975         |       |                               | 475                         | 500    |
| Fund Balances at 01/09/2021<br>3,761 |       |                               | 3,761                       | -      |
|                                      |       | -----                         | -----                       | -----  |
| Fund Balances at 31/08/2022<br>4,736 |       |                               | 4,236                       | 500    |
|                                      |       | -----                         | -----                       | -----  |

The statement of Financial Activities includes all gains and losses recognised in the period

All income and expenses derive from continuing activities

**WHITFORD PLAYGROUP**  
**BALANCE SHEET**  
**FOR THE PERIOD ENDED 31 AUGUST 2022**

| 2022                     | Notes | 2022  |        |
|--------------------------|-------|-------|--------|
|                          |       | £     | £      |
| Current Assets           |       |       |        |
| Cash at Bank and in Hand |       | 5,236 |        |
| Creditors                | 9     |       | ( 500) |
| Net Current Assets       |       |       | 4,736  |
|                          |       |       | =====  |
| Income Funds             |       |       |        |
| Unrestricted Funds       |       |       | 4,736  |
|                          |       |       | =====  |

The financial statements were approved by the Trustees on 21 September 2023

C Cox-Rowe  
Trustee

## **WHITFORD PLAYGROUP**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE PERIOD ENDED 31 AUGUST 2022**

##### 1 . Accounting policies

Charity Information - Whitford Playgroup is an unincorporated charity registered with the charity commission

##### 1.1 Accounting Conventions

The financial statements have been prepared in accordance with the charity's governing document, the charities

##### 1.2 Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resource to continue in operational existence in the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted fund are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that the income will be received

Cash donations are recognised on receipt. Othe donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount, if known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a 3<sup>rd</sup> party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned

between those activities on a basis consistent with the use of resources. Central staff costs are allocated on a basis of time spent and depreciation is allocated on the portion of the assets use.

#### 1.5 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at bank, other short term liquid investments and original maturities of 3 months or less and bank overdrafts. Bank overdrafts are shown as a liability.

##### Basic Financial Assets

Basic financial assets which include debtors and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Basic Financial liabilities

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt Instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within 1 year or less. If not, they are presented as non-current liabilities.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3. Donations and Legacies

Restricted

|  |              |
|--|--------------|
|  | Funds        |
|  | 2022         |
| Capital Grant Programme - Small Grant Scheme | 10,500       |
| 4. Charitable Activities                     |              |
| Sales within charitable activities           | 10,713       |
| 5. Other income                              | Unrestricted |
|  | Funds        |
|  | 2022         |
| Small Grants                                 | 3,950        |
| <br>   |              |
| 6. Charitable Activities                     | 2022         |
| Wages and Salaries                           | 12,421       |
| Courses & Training                           | 76           |
| Printing Stationery & Postage                | -            |
| Subscriptions                                | -            |
| Repairs and renewals                         | 10,651       |
| Accountancy                                  | 247          |
| Rent and Insurance                           | 351          |
| Sundry Expenses                              | 339          |
| Legal & Financial                            | 103          |
|  | -----        |
|  | 24,188       |
|  | -----        |
| By Fund:                                     |              |
| Unrestricted Funds                           | 14,188       |
| Restricted funds                             |              |
| 10,000                                       | -----        |
|  | 24,188       |
|  | -----        |

7. Trustees

None of the trustees received any remuneration or benefits during the period.

8. Employees

The average number of employees during the period was 2

No employees earned more than £60,000 annual remuneration

9. Creditors

Other Taxation  
Accruals

-  
500

-----  
500  
-----

10. Related Party Transactions

There were no disclosable related party transactions during the period.

**WHITFORD PLAYGROUP**

England & Wales - Charity number 1178955

---

# Accounts

---

Charity registration number 1178955

**WHITFORD PLAYGROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2021**

# WHITFORD PLAYGROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

C Cox-Rowe  
C Hughes  
Mr B Griffiths  
Ms E Gibbins

(Appointed 16 June 2021)

**Charity number**

1178955

**Independent examiner**

Azets  
Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
United Kingdom  
CH8 7RD

---

# WHITFORD PLAYGROUP

## CONTENTS

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 2       |
| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
| Notes to the financial statements | 6 - 10      |

---

# WHITFORD PLAYGROUP

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 AUGUST 2021

---

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are to enhance the development and education of children in Wales, for the public benefit, by encouraging parents to understand and provide for their needs through high quality childcare provision and there has been no change in these during the period.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity meets the Charity Commission's public benefit criteria under both the advancement of education, the advancement of citizenship or community development headings

#### **Achievements and performance**

##### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level sufficient to continue the charitable activities of the charity should income and fund raising activities fall short.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### **Structure, governance and management**

The charity's governing document is its constitution and the charity was registered, with the Charity Commission, as an unincorporated charity on 27 June 2018.

The trustees who served during the period and up to the date of signature of the financial statements were:

C Cox-Rowe

C Hughes

(Appointed 16 June 2021)

Mr B Griffiths

Ms E Gibbins

##### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

# WHITFORD PLAYGROUP


## TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2021

---

The trustees' report was approved by the Board of Trustees.

C Cox-Rowe  
Trustee

  
B. GRIFFITHS  
TRUSTEE

  
C. HUGHES  
TRUSTEE

21 September 2022

# WHITFORD PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WHITFORD PLAYGROUP

---

I report to the trustees on my examination of the financial statements of Whitford Playgroup (the charity) for the period ended 31 August 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Azets**

Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
CH8 7RD  
United Kingdom

Dated: 21 September 2022

# WHITFORD PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 AUGUST 2021

|  | Notes | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£  |
|--|-------|------------------------------------|----------------------------------|---------------------|
| <b><u>Income and endowments from:</u></b>                        |       |                                    |                                  |                     |
| Donations and legacies   | 3     | -                                  | 9,563                            | 9,563               |
| Charitable activities  | 4     | 14,965                             | -                                | 14,965              |
| Other income   | 5     | 2,559                              | -                                | 2,559               |
| <b>Total income</b>  |       | <u>17,524</u>                      | <u>9,563</u>                     | <u>27,087</u>       |
| <b><u>Expenditure on:</u></b>                                    |       |                                    |                                  |                     |
| Charitable activities  | 6     | 20,575                             | 9,563                            | 30,138              |
| <b>Net expenditure for the period/<br/>Net movement in funds</b> |       | (3,051)                            | -                                | (3,051)             |
| Fund balances at 6 April 2020                                    |       | <u>6,812</u>                       | -                                | <u>6,812</u>        |
| <b>Fund balances at 31 August 2021</b>                           |       | <u><u>3,761</u></u>                | <u><u>-</u></u>                  | <u><u>3,761</u></u> |

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

# WHITFORD PLAYGROUP

## BALANCE SHEET

AS AT 31 AUGUST 2021


---

|   | Notes | 2021<br>£    | £            |
|---|-------|--------------|--------------|
| <b>Current assets</b>                                 |       |              |              |
| Cash at bank and in hand                              |       | 4,219        |              |
| <b>Creditors: amounts falling due within one year</b> | 9     | <u>(458)</u> |              |
| Net current assets                                    |       |              | <u>3,761</u> |
| <b>Income funds</b>                                   |       |              |              |
| Unrestricted funds                                    |       |              | <u>3,761</u> |
|   |       |              | <u>3,761</u> |

The financial statements were approved by the Trustees on 21 September 2022

C Cox-Rowe  
Trustee

  
B. GRIFFITHS  
TRUSTEE

  
C. HUGHES  
TRUSTEE

# WHITFORD PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2021

---

### 1 Accounting policies

#### Charity information

Whitford Playgroup is an unincorporated charity registered with the Charity Commission.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# WHITFORD PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2021

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# WHITFORD PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2021

---

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|  | <b>Restricted<br/>funds</b> |
|--|-----------------------------|
|  | <b>2021<br/>£</b>           |
| Capital grant programme - small grant scheme | 9,563                       |

### 4 Charitable activities

|                                    | <b>2021<br/>£</b> |
|------------------------------------|-------------------|
| Sales within charitable activities | 14,965            |

### 5 Other Income

|              | <b>Unrestricted<br/>funds</b> |
|--------------|-------------------------------|
|              | <b>2021<br/>£</b>             |
| Other income | 2,559                         |

# WHITFORD PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2021

### 6 Charitable activities

|                                  | 2021<br>£     |
|----------------------------------|---------------|
| Wages and salaries               | 16,600        |
| Courses and training             | 82            |
| Printing, postage and stationery | 40            |
| Subscriptions                    | 84            |
| Repairs and renewals             | 10,089        |
| Accountancy                      | 1,116         |
| Rent and insurance               | 1,044         |
| Sundry expenses                  | 498           |
| Legal and professional           | 585           |
|                                  | <u>30,138</u> |
|                                  | <u>30,138</u> |
| <b>Analysis by fund</b>          |               |
| Unrestricted funds               | 20,575        |
| Restricted funds                 | 9,563         |
|                                  | <u>30,138</u> |

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 8 Employees

The average monthly number of employees during the period was:

| 2021<br>Number |
|----------------|
| <u>3</u>       |

There were no employees whose annual remuneration was more than £60,000.

# WHITFORD PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2021

---

**9 Creditors: amounts falling due within one year**

2021  
£

Other taxation and social security  
Accruals and deferred income

62  
396

---

458

---

**10 Related party transactions**

There were no disclosable related party transactions during the period.

**WHITFORD PLAYGROUP**

England & Wales - Charity number 1178955

---

# Accounts

---

Charity Registration No. 1038553

**WHITFORD PARISH TODDLER AND PLAYGROUP  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2020**

# WHITFORD PARISH TODDLER AND PLAYGROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

---

|                             |   |
|-----------------------------|---|
| <b>Trustees</b>             | C Cox-Rowe<br>E Parry-Gibbins<br>B Griffiths  |
| <b>Charity number</b>       | 1038553   |
| <b>Independent examiner</b> | Azets<br>Brynford House<br>21 Brynford Street<br>Holywell<br>Flintshire<br>Wales<br>CH8 7RD |

---

# WHITFORD PARISH TODDLER AND PLAYGROUP

## CONTENTS

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1           |
| Independent examiner's report     | 2           |
| Statement of financial activities | 3           |
| Statement of financial position   | 4           |
| Notes to the financial statements | 5 - 8       |

---

# WHITFORD PARISH TODDLER AND PLAYGROUP

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 5 APRIL 2020**

---

The trustees present their report and financial statements for the year ended 5 April 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The charity's objects are to enhance the development and education of children in Wales, for the public benefit, by encouraging parents to understand and provide for their needs through high quality childcare provision and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity meets the Charity Commission's public benefit criteria under both the advancement of education, the advancement of citizenship or community development headings.

### **Achievements and performance**

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level sufficient to continue the charitable activities of the charity should income and fund raising activities fall short.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity's governing document is its constitution and the charity was registered, with the Charity Commission, as an unincorporated charity on 11 June 1994.

The trustees who served during the year and up to the date of signature of the financial statements were:

C Cox-Rowe

E Parry-Gibbins

B Griffiths

The trustees' report was approved by the Board of Trustees.

**E Parry-Gibbins**

Trustee

Dated: 30 April 2021

# WHITFORD PARISH TODDLER AND PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WHITFORD PARISH TODDLER AND PLAYGROUP

---

I report to the trustees on my examination of the financial statements of Whitford Parish Toddler and Playgroup (the charity) for the year ended 5 April 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Azets

Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
CH8 7RD  
Wales

Dated: 30 April 2021

# WHITFORD PARISH TODDLER AND PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2020

|   | Notes | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£  | Unrestricted<br>funds<br>2019<br>£ |
|---|-------|------------------------------------|----------------------------------|---------------------|------------------------------------|
| <b><u>Income from:</u></b>                                |       |                                    |                                  |                     |                                    |
| Donations and legacies                                    | 3     | -                                  | 8,492                            | 8,492               | -                                  |
| Charitable activities                                     | 4     | 16,590                             | -                                | 16,590              | 14,542                             |
| <b>Total income</b>                                       |       | <u>16,590</u>                      | <u>8,492</u>                     | <u>25,082</u>       | <u>14,542</u>                      |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                     |                                    |
| Charitable activities                                     | 5     | 13,998                             | 8,733                            | 22,731              | 10,081                             |
| <b>Net incoming/(outgoing) resources before transfers</b> |       | <u>2,592</u>                       | <u>(241)</u>                     | <u>2,351</u>        | <u>4,461</u>                       |
| Gross transfers between funds                             |       | (241)                              | 241                              | -                   | -                                  |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <u>2,351</u>                       | <u>-</u>                         | <u>2,351</u>        | <u>4,461</u>                       |
| Fund balances at 6 April 2019                             |       | <u>4,461</u>                       | <u>-</u>                         | <u>4,461</u>        | <u>-</u>                           |
| <b>Fund balances at 5 April 2020</b>                      |       | <u><u>6,812</u></u>                | <u><u>-</u></u>                  | <u><u>6,812</u></u> | <u><u>4,461</u></u>                |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WHITFORD PARISH TODDLER AND PLAYGROUP

## STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2020

---

|                          | Notes | 2020<br>£       | £               | 2019<br>£       | £               |
|--------------------------|-------|-----------------|-----------------|-----------------|-----------------|
| <b>Current assets</b>    |       |                 |                 |                 |                 |
| Cash at bank and in hand |       | 6,812           |                 | 4,461           |                 |
|                          |       | <u>        </u> |                 | <u>        </u> |                 |
| Net current assets       |       |                 | 6,812           |                 | 4,461           |
|                          |       |                 | <u>        </u> |                 | <u>        </u> |
| <b>Income funds</b>      |       |                 |                 |                 |                 |
| Unrestricted funds       |       |                 | 6,812           |                 | 4,461           |
|                          |       |                 | <u>        </u> |                 | <u>        </u> |
|                          |       |                 | <u>        </u> |                 | <u>        </u> |

The financial statements were approved by the Trustees on 30 April 2021

E Parry-Gibbins  
**Trustee**

# WHITFORD PARISH TODDLER AND PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 5 APRIL 2020**

---

### 1 Accounting policies

#### Charity information

Whitford Parish Toddler and Playgroup is a INSERT CONSTITUTIONAL DETAIL.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# WHITFORD PARISH TODDLER AND PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2020

---

### 1 Accounting policies

(Continued)

#### 1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# WHITFORD PARISH TODDLER AND PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2020

### 3 Donations and legacies

Restricted funds                      Total

2020                      2019  
£                              £

|  |              |          |
|--|--------------|----------|
| Capital grant programme - small grant scheme | 8,492        | -        |
|  | <u>8,492</u> | <u>-</u> |

### 4 Charitable activities

2020                      2019  
£                              £

|                                    |               |               |
|------------------------------------|---------------|---------------|
| Sales within charitable activities | 16,590        | 14,542        |
|                                    | <u>16,590</u> | <u>14,542</u> |

### 5 Charitable activities

2020                      2019  
£                              £

|                                  |               |               |
|----------------------------------|---------------|---------------|
| Staff costs                      | 11,811        | 9,190         |
| Food and consumables             | 467           | 254           |
| DBS checks                       | 40            | 98            |
| Course fees                      | 8             | 10            |
| Printing, postage and stationery | 33            | 3             |
| Repairs and renewals             | 8,873         | 17            |
| Software charges                 | 21            | 27            |
| Sundry expenses                  | 850           | 482           |
| Rents and insurances             | 328           | -             |
| Donations                        | 300           | -             |
|                                  | <u>22,731</u> | <u>10,081</u> |

22,731                      10,081

#### Analysis by fund

|                    |               |               |
|--------------------|---------------|---------------|
| Unrestricted funds | 13,998        | 10,081        |
| Restricted funds   | 8,733         | -             |
|                    | <u>22,731</u> | <u>10,081</u> |

# WHITFORD PARISH TODDLER AND PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2020

---

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

|                         | <b>2020</b>   | <b>2019</b>   |
|-------------------------|---------------|---------------|
|                         | <b>Number</b> | <b>Number</b> |
|                         | 3             | 3             |
|                         | <u>3</u>      | <u>3</u>      |
| <b>Employment costs</b> | <b>2020</b>   | <b>2019</b>   |
|                         | <b>£</b>      | <b>£</b>      |
| Wages and salaries      | 11,811        | 9,190         |
|                         | <u>11,811</u> | <u>9,190</u>  |

### 8 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).