

**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

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

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# WHITFORD PARISH TODDLER AND PLAYGROUP

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# WHITFORD PARISH TODDLER AND PLAYGROUP

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 5 APRIL 2020***

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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

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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 funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
<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>		16,590	8,492	25,082	14,542
<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>		2,592	(241)	2,351	4,461
Gross transfers between funds		(241)	241	-	-
<b>Net income for the year/ Net movement in funds</b>		2,351	-	2,351	4,461
Fund balances at 6 April 2019		4,461	-	4,461	-
<b>Fund balances at 5 April 2020</b>		6,812	-	6,812	4,461

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

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	Notes	2020 £	£	2019 £	£
<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>
			6,812		4,461
			<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**

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### **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

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### 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	-

### 4 Charitable activities

	2020 £	2019 £
Sales within charitable activities	16,590	14,542

### 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	-
	22,731	10,081
	22,731	10,081
<b>Analysis by fund</b>		
Unrestricted funds	13,998	10,081
Restricted funds	8,733	-
	22,731	10,081

# WHITFORD PARISH TODDLER AND PLAYGROUP

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

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### 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:

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

### 8 Related party transactions

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