

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE PERIOD 12 AUGUST 2020 TO 31 AUGUST 2021  
FOR  
WIRKSWORTH PRE-SCHOOL PLAYGROUP**

The Rees Partnership  
Bentley Bridge House  
Chesterfield Road  
Matlock  
Derbyshire  
DE4 5LE

**WIRKSWORTH PRE-SCHOOL PLAYGROUP**

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**For The Period 12 August 2020 to 31 August 2021**

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## **WIRKSWORTH PRE-SCHOOL PLAYGROUP**

### **REPORT OF THE TRUSTEES**

**For The Period 12 August 2020 to 31 August 2021**

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The trustees present their report with the financial statements of the charity for the period 12 August 2020 to 31 August 2021. The trustees have adopted the provisions of 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**

#### **Objectives and aims**

##### **Aims**

The aims of the Pre-school, in line with the Early Years Alliance model constitution, are to enhance the development and education of children primarily under statutory school age by encouraging parents and carers to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance (now Early Years Alliance)

#### **Public benefit**

Wirksworth Pre-School Playgroup provides quality care and education for children under statutory school age. Each year the cost of Pre-school sessions is reviewed by the Pre-school Manager and Committee to ensure that the sessions are affordable for a wide range of family/carers budgets. As our Pre-school is registered with Derbyshire County Council as a key childcare provider for the area, parents and carers are also able to make use of government funded hours.

Wirksworth Pre-School Playgroup is a valued, community-focused organisation where the staff work hard to ensure children of all backgrounds are welcomed and given the opportunity to thrive in a caring and nurturing environment.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

Given the successful completion of becoming a CIO, there remained 4 months to the end of the financial year. The staff at pre-school have done an amazing job providing a safe and stable place for the young children and the community of Wirksworth during times that have still seen uncertainty regarding the pandemic. Covid cases have been minimal thanks to the diligence of the staff and their commitment to the safe measures put in place. The surface outside surrounding the building had deteriorated and was becoming an issue especially in winter. During the summer holidays the area was resurfaced and is now much more appealing and provides a smooth usable area for outdoor play and activities.

### **FINANCIAL REVIEW**

#### **Reserves policy**

It is the policy of Wirksworth Pre-School Playgroup to retain a minimum of 3 months fixed cost as reserves. At current cost levels this is calculated to be in the region of £20,000. Therefore, cash reserves are maintained at a minimum of £20,000 in a separate business reserve account to ensure the Pre-school has the capacity to honour contracts and other cost commitments in the event of any interruption or delay to income.

## **WIRKSWORTH PRE-SCHOOL PLAYGROUP**

### **REPORT OF THE TRUSTEES**

**For The Period 12 August 2020 to 31 August 2021**

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#### **FUTURE PLANS**

There continues to be a review of the settings communications, it has been suggested that a new system is introduced. This is within the plans to bring the Pre-school up to date with digital systems and benefiting from new technology that is available. It will include a new email system and computer database with improved features to help with the day to day running and organisation. There are still some concerns regarding the boiler and heating system within the setting. The possibility of a new boiler or heating system has to be considered so that we can provide a reliable service to the community without the uncertainty of having to close due to heating issues. This will be a major task and research will need to be carried out, into the most effective and affordable option for pre-school. Having no access to gas and the increase in oil prices, the committee will look into more environmentally and cost-effective solutions. Fundraising and grant applications will also be applied for to contribute to the cost.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Organisational structure**

Wirksworth Pre-School Playgroup follows a model constitution provided by the Early Years Alliance. As per this governing document, the Pre-school has a Committee who meet regularly throughout the year and also hold an AGM at which new Committee members (Trustees) are elected. Parents and carers of children at Pre-school are invited to attend the AGM and asked to consider if they would like to join Pre-School as a Committee member. If additional skills are required, Pre-school also advertises more widely and welcomes interest from across the community. At the AGM, both the chair and treasurer stood down and the positions were filled by current committee members.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190798

##### **Principal address**

Cemetery Lane  
Wirksworth  
Derbyshire  
DE4 4FZ

##### **Trustees**

Mrs S Johnston  
Mrs H Elliff  
Mrs H Robinson  
Mrs S Mitchell  
Ms A Fussel  
Ms J Appleby

##### **Independent Examiner**

The Rees Partnership  
Bentley Bridge House  
Chesterfield Road  
Matlock  
Derbyshire  
DE4 5LE

Approved by order of the board of trustees on 29 June 2022 and signed on its behalf by:

Mrs S Mitchell - Trustee

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WIRKSWORTH PRE-SCHOOL PLAYGROUP**

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## **Independent examiner's report to the trustees of Wirksworth Pre-School Playgroup**

I report to the charity trustees on my examination of the accounts of Wirksworth Pre-School Playgroup (the Trust) for the period 12 August 2020 to 31 August 2021.

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

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

MATTHEW THOMAS  
The Rees Partnership  
Bentley Bridge House  
Chesterfield Road  
Matlock  
Derbyshire  
DE4 5LE

29 June 2022

**WIRKSWORTH PRE-SCHOOL PLAYGROUP****STATEMENT OF FINANCIAL ACTIVITIES****For The Period 12 August 2020 to 31 August 2021**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		<b>25,284</b>	<b>174</b>	<b>25,458</b>
Other trading activities	2	<b>184</b>	<b>20</b>	<b>204</b>
Investment income	3	<b>9</b>	<b>-</b>	<b>9</b>
<b>Total</b>		<b>25,477</b>	<b>194</b>	<b>25,671</b>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Childcare		<b>33,164</b>	<b>150</b>	<b>33,314</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,687)</b>	<b>44</b>	<b>(7,643)</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		<b>116,733</b>	<b>830</b>	<b>117,563</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>109,046</b>	<b>874</b>	<b>109,920</b>

The notes form part of these financial statements

**WIRKSWORTH PRE-SCHOOL PLAYGROUP****BALANCE SHEET**  
**31 August 2021**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	6	35,842	-	35,842
<b>CURRENT ASSETS</b>				
Debtors	7	4,656	-	4,656
Cash at bank and in hand		70,560	874	71,434
		<u>75,216</u>	<u>874</u>	<u>76,090</u>
<b>CREDITORS</b>				
Amounts falling due within one year	8	(2,012)	-	(2,012)
<b>NET CURRENT ASSETS</b>		<u>73,204</u>	<u>874</u>	<u>74,078</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>109,046</u>	<u>874</u>	<u>109,920</u>
<b>NET ASSETS</b>		<u>109,046</u>	<u>874</u>	<u>109,920</u>
<b>FUNDS</b>	9			
Unrestricted funds				109,046
Restricted funds				874
<b>TOTAL FUNDS</b>				<u>109,920</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2022 and were signed on its behalf by:

H Robinson - Trustee

S Mitchell - Trustee

NOTES TO THE FINANCIAL STATEMENTS

For The Period 12 August 2020 to 31 August 2021

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	£
Bags 2 School	84
Easy fundraising	20
Compensation	100
	<hr/>
	204
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**WIRKSWORTH PRE-SCHOOL PLAYGROUP****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Period 12 August 2020 to 31 August 2021****3. INVESTMENT INCOME**

	£
Deposit account interest	9
	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	£
Trustees' salaries	4,403
	<u>          </u>

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 August 2021.

**5. STAFF COSTS**

The average monthly number of employees during the period was as follows:

Employees	11
	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
Additions	35,842
	<u>          </u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	35,842
	<u>          </u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other debtors	4,075
Prepayments	581
	<u>          </u>
	4,656
	<u>          </u>

# WIRKSWORTH PRE-SCHOOL PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS - continued For The Period 12 August 2020 to 31 August 2021

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	550
Other creditors	1,462
	<u>2,012</u>

### 9. MOVEMENT IN FUNDS

	At 12/8/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	116,733	(7,687)	109,046
<b>Restricted funds</b>			
WRFU - Milk	38	24	62
P Slack - Technology	65	-	65
Committee Restriction - Easy			
Fundraising	727	20	747
	<u>830</u>	<u>44</u>	<u>874</u>
<b>TOTAL FUNDS</b>	<u>117,563</u>	<u>(7,643)</u>	<u>109,920</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,477	(33,164)	(7,687)
<b>Restricted funds</b>			
WRFU - Milk	174	(150)	24
Committee Restriction - Easy			
Fundraising	20	-	20
	<u>194</u>	<u>(150)</u>	<u>44</u>
<b>TOTAL FUNDS</b>	<u>25,671</u>	<u>(33,314)</u>	<u>(7,643)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 August 2021.

**WIRKSWORTH PRE-SCHOOL PLAYGROUP****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**For The Period 12 August 2020 to 31 August 2021**

£

**INCOME AND ENDOWMENTS****Donations and legacies**

Derbyshire County Council	22,566
Fees and subscriptions	2,718
Welfare fund reimbursement	174
	<hr/>
	25,458

**Other trading activities**

Bags 2 School	84
Easy fundraising	20
Compensation	100
	<hr/>
	204

**Investment income**

Deposit account interest	9
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<b>Total incoming resources</b>	<b>25,671</b>
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**EXPENDITURE****Charitable activities**

Trustees' salaries	4,403
Staff costs	25,554
Water	73
Light and heat	212
Telephone	346
Postage and stationery	190
Repairs and maintenance	595
Cleaning and sundry expenses	121
Staff training	262
DBS checks	26
Ofsted and Pre-School Alliance	260
Refreshments and consumables	358
Equipment	233
Milk	150
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	32,783

**Support costs****Finance**

Bank charges	29
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**Governance costs**

Professional fees	502
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Total resources expended	33,314
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<b>Net expenditure</b>	<b>(7,643)</b>
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This page does not form part of the statutory financial statements