

**THORPE WILLOUGHBY PLAYGROUP  
KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**THORPE WILLOUGHBY PLAYGROUP**  
**KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE**  
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**THORPE WILLOUGHBY PLAYGROUP**  
**KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	S Kinsella (Chairperson)	(Retired 28 September 2022)
	C Morton (Treasurer)	(Retired 31 December 2022)
	N Kinsella-Taylor	(Retired 16 August 2022)
	R Townson	(Retired 16 August 2022)
	E Stretton	
	L Howey (Chairperson)	
	C Jowett	
	H Tompkinson (Secretary)	
	T Maddison	(Appointed 16 August 2022)
	A Wilkinson	(Appointed 13 August 2022)
	J Prentice	(Appointed 13 August 2022)
	T Williams	(Appointed 13 August 2022)
	K Marshall	(Appointed 13 August 2022)
	E Moran-Rush (Treasurer)	(Appointed 13 August 2022)
	Mr C Morton	
<b>Charity number</b>	700832	
<b>Principal address</b>	Londesborough Grove Thorpe Willoughby Selby YO8 9NX	
<b>Independent examiner</b>	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ	
<b>Bankers</b>	Unity Bank Plc Nine Brindley Place 4 Cozells Square Birmingham B1 2HB  Virgin Money 46 Coney Street York YO1 9NQ	

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**THORPE WILLOUGHBY PLAYGROUP**  
**KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 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 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 legal and administrative information page forms part of this report.

**Objectives and activities**

The charity's objectives are to:

- 1) Promote children's care and safety
- 2) Promote children's education and parental involvement
- 3) Promote children's health and wellbeing
- 4) Provide services to support them, their families and carers
- 5) Employ the correct staff
- 6) Organise fundraising activities within the local community to directly benefit children and families using the centre.

The trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the charity's aims and objectives.

**Achievements and performance**

The centre is thriving, our places for early years are full, the bookings for pitstop and breakfast club are going from strength to strength, whilst holiday club has the best numbers we have seen.

We have held three fundraising events and have managed to raise enough money to be able to lay artificial grass in the big building outdoor area, we found that normal grass wasn't suitable for the children.

The centre has had a full redecoration throughout with new furniture so looks very refreshed and a nice calm environment has been created.

The savings are added to monthly and are increasing.

**Financial review**

Total income was £208,826 (2022: £192,786), Total expenditure was £208,101 (2022: £187,459) resulting in a profit for the year of £725 (2022: £5,327).

Unrestricted funds at the year end were £44,158 (2022: £43,433) and restricted funds were nil (2022: nil).

Reserves are held to enable unforeseen payments and bills to be paid, and to allow periodic investment in equipment, facilities and staff training.

The trustees have determined that £16,000 is to be held in reserves which is met by the unrestricted funds held in the charity.

There were £38,412 (2022: £35,807) in free reserves at the end of the year.

**THORPE WILLOUGHBY PLAYGROUP**  
**KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE**  
**TRUSTEES REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Plans for future periods**

The future plans as we move forward are as follows:

- Raise funds through fundraising events throughout the year
- Ensure the building is maintained
- Manage the budget effectively
- Maintain financial records
- Write a new constitution

**Structure, governance and management**

The charity is governed by its constitution adopted 13 July 1988 as amended 3 November 1988.

The structure of the centre remains the same.

Management meetings are usually held once each term throughout the year to discuss policy and future strategy, however due to COVID, meetings have been taking place monthly. Change in staffing structure has led to the committee/trustees to readdress the current structure and strategies. They are in the process of rewriting the constitution and ensuring processes and policies are fully in place including a budgeting strategy. Fundraising is also discussed at these meetings.

**Recruitment and appointment of trustees**

The management committee, who are all trustee board members have the power to appoint trustees.

**Organisational structure**

The charity is run by the board of trustees who give their time voluntarily and receive no remuneration.

The centre is staffed by a team including a centre manager who has responsibility for the day to day running of the centre and limited budgetary control.

The trustees report was approved by the Board of Trustees.

.....  
L Howey (Chairperson)  
**Trustee**

.....  
E Moran-Rush (Treasurer)  
**Trustee**

Date: .....

**THORPE WILLOUGHBY PLAYGROUP**  
**KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE**  
**STATEMENT OF TRUSTEES RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THORPE WILLOUGHBY PLAYGROUP  
KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THORPE WILLOUGHBY PLAYGROUP**

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I report to the trustees on my examination of the financial statements of Thorpe Willoughby Playgroup (the charity) for the year ended 31 March 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 (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**

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.

**N Clemit ACA, FCCA**

JWPCreers LLP  
Chartered Accountants  
Genesis 5  
Church Lane  
York  
YO10 5DQ

Dated: .....

**THORPE WILLOUGHBY PLAYGROUP****KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE****STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2023**

		<b>Unrestricted funds Total 2023 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
	<b>Notes</b>				
<b>Income</b>					
Donations and legacies	3	3,444	2,793	7,375	10,168
Charitable activities	4	205,382	182,618	-	182,618
<b>Total income</b>		<b>208,826</b>	<b>185,411</b>	<b>7,375</b>	<b>192,786</b>
<b>Expenditure</b>					
Charitable activities	5	(208,101)	176,990	10,469	187,459
<b>Net income / (expenditure) for the year</b>		<b>725</b>	<b>8,421</b>	<b>(3,094)</b>	<b>5,327</b>
Gross transfers between funds		-	(2,594)	2,594	-
<b>Net movement in funds</b>		<b>725</b>	<b>5,827</b>	<b>(500)</b>	<b>5,327</b>
Fund balances at 1 April 2022		43,433	37,606	500	38,106
<b>Fund balances at 31 March 2023</b>		<b>44,158</b>	<b>43,433</b>	<b>-</b>	<b>43,433</b>

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

All income and expenditure derive from continuing activities.



**THORPE WILLOUGHBY PLAYGROUP****KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE****STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		4,596		5,427
<b>Current assets</b>					
Debtors	10	1,121		3,144	
Cash at bank and in hand		49,320		41,177	
		50,441		44,321	
<b>Creditors: amounts falling due within one year</b>	11	(10,879)		(6,315)	
Net current assets			39,562		38,006
<b>Total assets less current liabilities</b>			44,158		43,433
<b>Income funds</b>					
Unrestricted funds			44,158		43,433
			44,158		43,433

The financial statements were approved by the Trustees on .....

.....  
L Howey (Chairperson)  
**Trustee**

.....  
E Moran-Rush (Treasurer)  
**Trustee**

**THORPE WILLOUGHBY PLAYGROUP**  
**KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

**Charity information**

Thorpe Willoughby Playgroup is a charity registered with the Charity Commission for England and Wales.

**1.1 Accounting convention**

The financial statements have been prepared in accordance 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)". 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.

The financial statements have been prepared under the historical cost convention. 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.

**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.

**1.5 Expenditure**

Expenditure is included on an accruals basis.

Cost of generating funds comprise those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**THORPE WILLOUGHBY PLAYGROUP**  
**KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

(Continued)

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property	Over term of lease
Equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computer equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 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.

**1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

**Basic financial assets**

Basic financial assets are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

**1.9 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**1.10 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.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**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.

**THORPE WILLOUGHBY PLAYGROUP****KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****3 Donations and legacies**

	Unrestricted funds Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	3,444	2,793	4,375	7,168
Grants received	-	-	3,000	3,000
	<u>3,444</u>	<u>2,793</u>	<u>7,375</u>	<u>10,168</u>

**4 Charitable activities**

	Charities activities 2023 £	Charities activities 2022 £
Pitstop fees	49,950	34,858
Playgroup fees	4,068	7,476
Bungalow and daycare fees	9,163	4,541
Early Years funding	125,362	124,211
Holiday Club	16,471	11,391
Charitable rental income	368	141
	<u>205,382</u>	<u>182,618</u>

**THORPE WILLOUGHBY PLAYGROUP****KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****5 Charitable activities**

	Charitable activities 2023 £	Charitable activities 2022 £
Staff costs	165,618	139,997
Rent, rates and water	3,013	2,268
Building insurance	1,546	1,449
Other insurance	-	1,248
Repairs and maintenance	9,688	11,948
Creative supplies	1,106	481
Parties and events	103	282
Consumables	3,060	2,188
Nursery equipment	3,509	1,996
TV licence	159	172
Cleaning	509	399
Electricity	5,577	6,673
Telephone	1,741	1,597
	<u>195,629</u>	<u>170,698</u>
Share of support costs (see note 6)	10,652	15,061
Share of governance costs (see note 6)	1,820	1,700
	<u>208,101</u>	<u>187,459</u>
<b>Analysis by fund</b>		
Unrestricted funds	208,101	176,990
Restricted funds	-	10,469
	<u>208,101</u>	<u>187,459</u>

**6 Support costs**

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Depreciation	1,231	-	1,231	707	-	707
Printing, stationery and postage	1,858	-	1,858	1,300	-	1,300
Computer expenses	1,394	-	1,394	1,259	-	1,259
Training costs	204	-	204	334	-	334
Bank charges	248	-	248	228	-	228
Legal and professional fees	5,717	-	5,717	11,233	-	11,233
Accountancy	-	1,820	1,820	-	1,700	1,700
	<u>10,652</u>	<u>1,820</u>	<u>12,472</u>	<u>15,061</u>	<u>1,700</u>	<u>16,761</u>
Analysed between						
Charitable activities	10,652	1,820	12,472	15,061	1,700	16,761
	<u>10,652</u>	<u>1,820</u>	<u>12,472</u>	<u>15,061</u>	<u>1,700</u>	<u>16,761</u>

**THORPE WILLOUGHBY PLAYGROUP****KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****7 Trustees**

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

**8 Employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	12	11
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	157,983	134,375
Social security costs	4,916	3,516
Other pension costs	2,719	2,106
	<u>          </u>	<u>          </u>
	165,618	139,997
	<u>          </u>	<u>          </u>

No employee earned over £60,000 in the year (2022: none)

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

**9 Tangible fixed assets**

	<b>Property</b>	<b>Equipment</b>	<b>Fixtures and fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 April 2022	29,616	17,424	24,804	4,774	76,618
Additions	-	-	-	400	400
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	29,616	17,424	24,804	5,174	77,018
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>					
At 1 April 2022	28,000	15,517	24,299	3,375	71,191
Depreciation charged in the year	-	477	126	628	1,231
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	28,000	15,994	24,425	4,003	72,422
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>					
At 31 March 2023	1,616	1,430	379	1,171	4,596
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	1,616	1,907	505	1,399	5,427
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**THORPE WILLOUGHBY PLAYGROUP****KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****10 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	-	1,501
Prepayments and accrued income	1,121	1,643
	<u>1,121</u>	<u>3,144</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,482	534
Other taxation and social security	6,786	1,920
Other creditors	572	-
Accruals and deferred income	2,039	3,861
	<u>10,879</u>	<u>6,315</u>

**12 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes. There were no restricted funds held during the year ended 31 March 2023.

	<b>Balance at 1 April 2021</b>	<b>Movement in funds</b>			<b>Balance at 31 March 2022</b>
	<b>£</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>£</b>
Garden - Main building	500	7,375	(10,469)	2,594	-
	<u>500</u>	<u>7,375</u>	<u>(10,469)</u>	<u>2,594</u>	<u>-</u>

**Garden - main building (2022 only)**

This fund is for the renovation of the garden in the main building site.

**13 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	1,150	1,100
	<u>1,150</u>	<u>1,100</u>

**THORPE WILLOUGHBY PLAYGROUP****KNOWN AS THORPE WILLOUGHBY CHILDCARE CENTRE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****14 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Total remuneration	30,728	29,638
	<u>          </u>	<u>          </u>

T Maddison is the centre manager for the playgroup and was appointed as a trustee on 16/08/22 in a non-voting capacity.

After the accounting period ending 2023, it was brought to the attention of the trustees that the appointment of a paid employee as a trustee is against their constitution. T Maddison subsequently stepped down as a trustee.