



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Wheathampstead Playgroup Ltd

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1118728

Set out on pages

1 – 5

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

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

It is my responsibility to:

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

Basis of independent
examiner's statement

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

Independent
examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Michael Joseph Edmond

Date:

24/09/2021

Name:

MICHAEL JOSEPH EDMOND

Relevant professional
qualification(s) or body
(if any):

ICAEW
CHARTERED INSTITUTE OF TAXATION

Address:

26 BLACKMORE WAY
WHEATHAMPSREAD ST ALBANS
HERTS AL4 8LT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

N/A

WHEATHAMPSTEAD PLAYGROUP LTD
(a Company Limited by Guarantee)

FINANCIAL STATEMENTS

31 March 2021

Registered Company Number 05958735

Registered Charity Number 1118728

WHEATHAMPSTEAD PLAYGROUP LTD
(a Company Limited by Guarantee)

FOR THE YEAR ENDED 31 MARCH 2021

DIRECTORS AND TRUSTEES:

Tom Armstrong (appointed 8th October 2012)
Judith Parry (appointed 4th July 2016)
Jennifer Cook (appointed 24th October 2018)
Lisa Elson (appointed 24th October 2018)
Kathryn Harvey (appointed 24th October 2018)
Helen Osborne (appointed 24th October 2018)
Sally Wright (appointed 24th October 2018)

SECRETARY:

Sally Wright

REGISTERED OFFICE:

Nurseries Road
Wheathampstead
St Albans
Hertfordshire
AL4 8TP

REGISTERED COMPANY NUMBER

0555958735

REGISTERED CHARITY NUMBER

1118728

**DIRECTORS' REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

The directors present their report together with the financial statements for the year ended 31 March 2021.

CONSTITUTION

The activities of Wheathampstead Playgroup, a registered charity, is carried out through a company limited by guarantee. The company is governed by a memorandum and articles of association. Directors/Trustees are nominated by members and are elected for a period of up to 3 years at the Annual General Meeting of the charity. The board of directors/trustees are also able to co-opt new directors/trustees at other times. The policies and activities of the charity are established and controlled by the board of directors/trustees. The board meets approximately 6 times each year.

OBJECTS OF THE CHARITY

The objects of the charity are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

- ◆ Offering appropriate play, education and care facilities and training courses, 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;
- ◆ Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- ◆ Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

REVIEW OF THE PERIOD AND FUTURE ACTIVITIES

The limited liability company is the operating entity for Wheathampstead Playgroup (registered number 283087) since 1 April 2007. These accounts show the full activity for the period under review. 2020-21 has been a difficult year, with Covid-19 lockdowns meaning that the pre-school was closed for some of the year. Wheathampstead Playgroup re-opened in September with good numbers of children, and this has carried on through the Spring Term. Staffing levels, however, have dropped as Covid has made people rethink their lives, with several long-standing members of staff deciding that this is the right time to leave or retire. The manager also left at the end of March 2021. Advertising for her role started before Christmas but no suitable replacement has been found. Moving into 2021 our main concern is the staffing issue, with there being a national shortage of qualified Early Years staff. There are very few applicants for roles advertised, and the majority of these have proved unsuitable. The Deputy has stepped up to run the setting on a temporary basis, and staff are working extra shifts to ensure that the staffing shortage does not affect the children or their care in the setting. The number of children in the setting has also been capped temporarily in order to ensure that staff can give them the time and care that they need while recruitment is ongoing.

DIRECTORS AND TRUSTEES

All directors of the company are also Trustees of the charity, and there are no other trustees. The following have held

Tom Armstrong (appointed 8th October 2012)
Judith Parry (appointed 4th July 2016)
Jennifer Cook (appointed 24th October 2018)
Lisa Elson (appointed 24th October 2018)
Kathryn Harvey (appointed 24th October 2018)
Helen Osborne (appointed 24th October 2018)
Sally Wright (appointed 24th October 2018)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors/trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company at the end of the year, and its profit or loss for the year then ended. In preparing those financial statements, the directors are required to:

- ◆ make judgments and estimates that are reasonable and prudent;
- ◆ select suitable accounting policies and then apply them consistently;
- ◆ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue in business.

The directors/trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

By Order of the Board


Sally Wright
Company Secretary

Dated: 24th May 2021
Registered Office:

Nurseries Road, Wheathampstead, Hertfordshire, AL4 8TP

WHEATHAMPSTEAD PLAYGROUP LTD
(a Company Limited by Guarantee)
PROFIT AND LOSS ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2021

<u>Notes</u>	<u>2021</u>	<u>2020</u>
	£	£
RECEIPTS		
Fee Income	13,532	25,714
Funding (Herts County Council)	78,313	74,731
Fund Raising Activities	191	2,560
Interest	16	44
Donations and Other Income	7,886	1,691
	<hr/>	<hr/>
Total Receipts	99,938	104,741
	<hr/>	<hr/>
PAYMENTS		
Rent and Rates	0	2,218
Premises Expenses	4,093	6,181
Wages	79,352	80,368
Fund Raising Activities Costs	0	288
Equipment and Consumables	2,828	4,347
Administration Expenses and Training	6,949	7,471
PLA Membership and Insurances	744	744
	<hr/>	<hr/>
	93,965	101,616
	<hr/>	<hr/>
PROFIT FOR THE PERIOD	5,973	3,124
	<hr/>	<hr/>

The profit and loss account contains all the gains and losses recognised in the current and preceeding year.

The notes on page 5 form part of these financial statements

WHEATHAMPSTEAD PLAYGROUP LTD
(a Company Limited by Guarantee)
BALANCE SHEET

AS AT 31 MARCH 2021

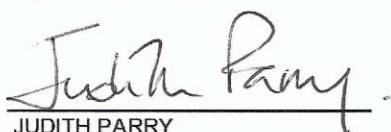
<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
CURRENT ASSETS		
Stock of unsold merchandise	-	-
Current account	23,799	16,023
Deposit account	7,397	7,381
Cash at bank and in hand	105	124
Fee and Income debtors	-	-
	<hr/> 31,301	<hr/> 23,528
CURRENT LIABILITIES		
Creditors	(3,600)	(1,800)
	<hr/>	<hr/>
NET ASSETS	<hr/> <u>27,701</u>	<hr/> <u>21,728</u>
RESERVES		
Profit and loss account	27,701	21,728
	<hr/>	<hr/>
TOTAL RESERVES	<hr/> <u>27,701</u>	<hr/> <u>21,728</u>

The directors acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the Board of Directors on 24/5/2021 and
signed on its behalf:


JUDITH PARRY

The notes on page 5 form part of these financial statements

WHEATHAMPSTEAD PLAYGROUP LTD
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with all applicable accounting standards under the historical cost convention.

2 STAFF COSTS

	<u>2021</u>	<u>2020</u>
	£	£
Salaries	72,106	77,480
Social Security & Pensions	<u>7,245</u>	<u>2,888</u>
	<u><u>79,352</u></u>	<u><u>80,368</u></u>

3 RESERVES

	£	£
Balance at 1 April	21,728	18,604
Retained profit for the financial year	<u>5,973</u>	<u>3,124</u>
Balance at 31 March	<u><u>27,701</u></u>	<u><u>21,728</u></u>