

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**  
**FOR**  
**WHEATCROFT PLAYGROUP**  
**REGISTERED CHARITY NUMBER 1031308**

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**WHEATCROFT PLAYGROUP**  
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**For The Year Ended 31 August 2022**

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**WHEATCROFT PLAYGROUP**  
**GENERAL INFORMATION**  
**For The Year Ended 31 August 2022**

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**CHAIRPERSON:**

Jade Robinson

**ADDRESS:**

St Michael's Youth Hall  
Filey Road  
Scarborough  
North Yorkshire  
YO11 3AA

**ACCOUNTANTS:**

Fortus North Limited  
Business Advisors & Accountants  
5&6 Manor Court  
Manor Garth  
Scarborough  
North Yorkshire  
YO11 3TU

## FINANCIAL STATEMENTS

For The Year Ended 31 August 2022

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATCROFT PLAYGROUP

I report on the accounts of Wheatcroft Playgroup for the year ended 31 August 2022 which are set out on pages 4 to 6.

#### **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 report**

My examination was carried out in accordance with the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Robert D Thorpe  
5&6 Manor Court  
Manor Garth  
Scarborough  
North Yorkshire  
YO11 3TU

9 November 2022

## FINANCIAL STATEMENTS

For The Year Ended 31 August 2022

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### TRUSTEES REPORT FOR WHEATCROFT PLAYGROUP

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

#### Charity Trustees who served during the year

##### Elected by parents / carers

Karl Ward	Chairperson and Safeguarding Officer (stood down June 2022)
Jade Robinson	Chairperson and Safeguarding Officer (elected June 2022)
Amanda Campbell	Manager, SENCO, Safeguarding Officer and Committee member
Lauren Temple	Secretary
Sarah Dennis	Treasurer
Stacey Silby	Committee member
Rhona Marshall	Staff member and Committee member
Kris Parker	Committee member
Samantha Hartley	Committee member and staff member from May 2022
Ellen Mann	Committee member (elected November 2021)
Louise Baron	Committee member (elected November 2021)
Lianne Koekemoer	Committee member (elected November 2021)

#### Type of structure

Wheatcroft Playgroup is a charity constituted as a trust. The transfer of information relative to the trust from outgoing to new trustees is done under the guidance of the preschool manager; where necessary, additional training is provided to enable trustees to fulfil their duties.

#### Objectives and activities

Wheatcroft Playgroup aims to enhance and develop the education of children from 2 years to statutory school age. The setting uses the Early Years Foundation stage as the curriculum basis for which to do so and has regard to other documents such as Birth to 5 Matters, Development Matters and OPAL to support children in their learning and development.

The trustees meet regularly to discuss and plan the operational activities of the charity. They also have a closed Facebook Messenger group to discuss plans for preschool more informally in-between meetings. In planning our activities for the year, we have had regard to the guidance issued by the Charity Commission on public benefit. We work closely with parents / carers and the local community to maximise the educational benefit for the children in our care.

The trustees work on an entirely voluntary basis except for the manager and two staff members. The manager takes a role on the committee so that they can co-ordinate committee roles and changeovers each AGM and as the Nominated Person for Ofsted. The manager and other staff members do not have any input or vote in any major decision-making, such as wages, and understand the reasons why.

#### Achievements and performance

##### Preschool achievements

As we came out of the pandemic numbers continued to rise to higher than usual levels. The results from the questionnaires in June 2021 and 2022 provided evidence that families were happy with the services, activities and resources available and some commented reasons why the Facebook page, Zumba, gardening, visits from Police and Fire Services, outdoor and messy activities were especially popular. The parents also commented on how supportive, friendly and welcoming the staff were.

Numbers of preschool at the beginning of September 2021 were encouraging, especially considering the pandemic and by Spring 2022 preschool sessions were almost full. Staffing changed in Summer 2022 when Miss Campbell announced her pregnancy and we took on maternity cover. Samantha Hartley (Committee member) was interviewed and appointed and started in May. She worked every morning to enable us to have an additional staff member for the last half term as well as prepare her for the role from September. This worked well as the level of support needed by some children and additional paperwork for SEN was incredibly large.

Through the pandemic the preschool Facebook page was incredibly helpful so we continued to post what we had been doing throughout the week and also posted an idea for an activity for each holiday.

Families continue to recommend preschool to their families and friends and our Facebook page seems to be the most popular means of advertising. We discovered at the end of the academic year that Moonfruit was no longer so we no longer have a website, so Facebook continues to be our only means of advertising. We opened up 2 afternoon sessions for stay and play for those going to school so that they could chat to their key person about school related worries. On returning in September 2022 we held an open session for new families to be able to come and play ready for the new term ahead.

Wednesday's Family Fun is still on hold for the moment and continues to be for the foreseeable future. Numbers are good so we no longer use Family Fun as a means of advertising and also there is a Mums and Toddler group in the church hall on a Tuesday morning.

Fundraising was very successful, we raised money through the Mini Me card company £38.00 and the Christmas fundraiser £389.00. We raised a small amount through Amazon Smile £5.00, £27.17 from Easy Fundraising and £286.00 through 3 clothing collections and banked the photo commission money in September 2021 of £87.20. This year we put EYPP money and fundraising towards 2 terms of Zumba, once per week on a Thursday morning. This was attended by every child going to school as well as some of the younger children.

Staff continued to update their continuous professional development and attended courses such as Helicopter Training, Healthy Early Years Award, Paediatric First Aid, Safeguarding courses and SENCO related. These courses have been mainly free, however some were paid for and funded by preschool or using the Early Years Pupil Premium money and Element 2 send funding – such as SENCO.

### **Committee achievements**

The committee has worked hard to ensure the smooth running of the charity and has supported the staff in the provision of childcare and education in the local community. This has been especially so through decisions we have needed to make at short notice – such as to close and deep clean after a large percentage of children and almost all staff went down with a sickness bug in Autumn 2021. The committee is supportive in our fundraising efforts – asking local businesses and collecting prizes from around town for the Christmas raffle in 2021. The committee have also supported preschool staff with a dispute with a neighbour over boundaries and a fence and proactive in offering comments and suggestions towards our upcoming rent discussions. The committee continued to use Zoom for part of the year for meetings but were delighted to be back together at preschool or a committee members' house for face to face again towards the end of the academic year.

The committee undertake basic safeguarding training and an understanding of what it means to be on a committee through Educare, on starting their role. Karl Ward also supports preschool by testing the fire equipment and completing the PAT testing each year. Ellen Mann has also managed to organise us a new sign and Lauren Temple, Lianne Koekemoer and Louise Baron have offered their husbands' services for DIY jobs over the last year!

### **Financial review**

The charity has no specific policy on reserves. However, it is a non-profit making organisation with a financial reserve allocated to redundancy (if required) or to support the setting in keeping open when numbers are very low. A large sum is currently being kept aside as there are areas which will need some repair work carrying out over the next few years such as decorating inside and outside, the flooring inside and outside and also some areas outdoors. The group have been hesitant to spend large quantities of money over the previous years due to the 2014-16 financial situation and more recently the pandemic.

This year, the Early Years Pupil Premium (EYPP) money has been used for Zumba sessions for all school leavers as well as some of the younger children for 2 terms. The EYPP and SEN funding has also supported 1:1 for several children, additional sessions / hours for 2 children and SENCO training. More individualised support has been necessary for a lot of children and these needs will continue through the next year. Assessments at the end of the year highlighted the success of all of the above and we hope they also encourage the next cohort of children to make good progress from their starting points.

The principal sources of funding are income from parental fees and NYCC for 2 year olds (in certain circumstances) as well as 3 and 4 year old universal and expended funding.

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**Jade Robinson**  
Chairperson

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**Amanda Campbell**  
Manager and Committee member

**9 November 2022**

**WHEATCROFT PLAYGROUP**  
**INCOME AND EXPENDITURE STATEMENT**  
**For The Year Ended 31 August 2022**

	2022		2021	
	£	£	£	£
<b>Income</b>				
Parental fee income	13,291		7,784	
NYCC funding	97,652		83,105	
Family fun	-		5	
Registration fees	50		50	
<b>Fundraising</b>				
Christmas fair	414		383	
Clothing recycling	167		50	
Miscellaneous fundraising	111		23	
<b>Commission</b>				
Photographs	88		-	
<b>Other income</b>				
Government grants and incentives	1,000		155	
Sale of items	-		97	
Uniforms	582		522	
Deposit account interest	<u>4</u>		<u>2</u>	
<b>Total income for the year</b>		113,359		92,176
<b>Expenditure</b>				
Rent	2,076		1,920	
Water charges	192		192	
PLA membership and insurance	739		725	
Wages	73,785		63,533	
Staff pension costs	1,251		956	
Training	401		314	
Telephone	705		623	
Post and stationery	183		201	
Zumba classes	665		665	
Snacks etc	364		197	
Repairs and renewals	594		335	
Toys, equipment and materials	1,175		1,495	
Cleaning	365		554	
Uniforms	829		508	
Miscellaneous expenses	161		205	
Accountancy	1,817		1,740	
Professional fees	2,565		1,695	
Bank charges	48		-	
Interest on late taxation	34		-	
Depreciation on office equipment	<u>2,455</u>		<u>2,478</u>	
		<u>90,404</u>		<u>78,336</u>
<b>Surplus for the year</b>		<u><u>22,955</u></u>		<u><u>13,840</u></u>

**WHEATCROFT PLAYGROUP**

**BALANCE SHEET**  
**31 August 2022**

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	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	1		6,509		8,955
<b>CURRENT ASSETS</b>					
Community account		87,828		65,538	
Money Manager account		<u>20,065</u>		<u>20,061</u>	
		<u>107,893</u>		<u>85,599</u>	
<b>CURRENT LIABILITIES</b>					
Sundry creditors and accruals		<u>1,285</u>		<u>4,392</u>	
			<u>106,608</u>		<u>81,207</u>
<b>NET ASSETS</b>			<u><u>113,117</u></u>		<u><u>90,162</u></u>
<b>FINANCED BY</b>					
Unrestricted funds	2		<u><u>113,117</u></u>		<u><u>90,162</u></u>

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**WHEATCROFT PLAYGROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 August 2022**

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**1. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>COST</b>	
At 1 September 2021	12,594
Additions	249
Disposals	<u>(240)</u>
At 31 August 2022	<u>12,603</u>
<b>DEPRECIATION</b>	
At 1 September 2021	3,639
Charge for year	<u>2,455</u>
At 31 August 2022	<u>6,094</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	<u>6,509</u>
At 31 August 2021	<u>8,955</u>

**2. UNRESTRICTED FUNDS**

	2022	£	2021	£
Brought forward	£		£	
	90,162		76,322	
Add				
Surplus for the year	<u>22,955</u>		<u>13,840</u>	
		<u>113,117</u>		<u>90,162</u>
		<u>113,117</u>		<u>90,162</u>

**Signed on behalf of the Trustees:-**

\_\_\_\_\_  
**Jade Robinson**  
**Chairperson**

\_\_\_\_\_  
**Amanda Campbell**  
**Manager and Committee member**

**9 November 2022**