

Registered charity number
1025259

Clutton Playgroup
Report and Accounts
31 August 2022



**Clutton Playgroup
Report and accounts
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**Clutton Playgroup
Charity Information**

**The members of the Board of Trustees of the charity during the year ended
31 August 2022 were:**

Katy Maxwell	Chair
Steph Wills	Vice Chair
Bethan Davies	Secretary
Nicola Burchill	Treasurer
Beth Pow	

Ali Hayward
Fiona Mills
Nealy Davies
Mandy Marshall
Emma Horler
Roxanne Kelly

Operating address

The Cabin
Station Approach
Off Station Road
Clutton
Bristol
BS39 5PF

Telephone Number

01761 451089

Independent Examiner

Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN

Charity Number

1025259

Clutton Playgroup

Registered charity number:

1025259

Independent examiner's report to the trustees of Clutton Playgroup

I report on the financial statements of Clutton Playgroup for the year ended 31st August 2022, which are set out on pages 6 to 14.

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 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c) 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 you as 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records in accordance with section 130 of the 2011 Act; and
- b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN



20th September 2022

Clutton Playgroup

Registered charity number: 1025259

REPORT OF THE TRUSTEES

The Trustees present their report along with the financial statements of the charity for the year ended 31 August 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

The information with respect to the Trustees and Management Committee set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The full name of the charity is **Clutton Playgroup**, registered charity number 1025259.

Clutton Playgroup is an unincorporated association governed by a constitution adopted on 23rd August 1993.

Nature of the Governing document and constitution of the charity

"The Children's Best Interest at heart"

The committee is responsible for upholding the constitution and policies of Clutton Playgroup and ensuring that the Playgroup is run with the Children's best interest at heart.

Communications

Good communication with parents is very important and a large amount of information is available on the notice board, in our newsletters and on our website and facebook page. Copies of all the policies are included on the web site and are displayed, together with information on future events and meetings. The complaints procedure is also displayed on the notice board.

Fundraising

Fund raising events are organised to help cover the running costs of the playgroup.

Trustees

Clutton Playgroup is a registered charity and is run by a voluntary committee. The committee members are mainly local and most have children who attend the Playgroup. The committee members are elected each year. External candidates from outside the playgroup setting are welcomed.

The charity has a number of highly valued staff that are paid, but recognises the contributions of their volunteers in the successful running of the Playgroup.

Clutton Playgroup

Registered charity number: 1025259

REPORT OF THE TRUSTEES

OBJECTIVES AND ACTIVITIES

The principal object of the charity is to run a playgroup for preschool children of Clutton, Temple Cloud and the surrounding area.

Public benefit

The Playgroup provides childcare for preschool children - ages 2½ to 5, in addition to being in a learning environment.

The playgroup provides a link between the playgroup and children starting at the local primary schools.

The Playgroup holds Open days, various fundraisers and social events and is involved with a number of village events throughout the year. These events raise the profile of Clutton within the local area.

ACHIEVEMENTS AND PERFORMANCE

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 August 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Financial Review

The financial statements are set out on pages 6 to 14. The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). As stated above, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £6,095 (2021: 18,262)

The total reserves at the year end, stand at £94,064 (2021: £87,969).

Free unrestricted liquid reserves amounted to £94,064 (2021: £87,969).

The charity holds reserves to cover one year of overheads, in case of changes to future funding.

Clutton Playgroup

Registered charity number: 1025259

REPORT OF THE TRUSTEES

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

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


The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 12.10.2022

Trustee & Secretary

 NICOLA BURCHILL

 BETHAN DAVIES.

Clutton Playgroup
Statement of Financial Activities including Income and expenditure account
for the year ended 31 August 2022

	Note	2022 Unrestricted £	2022 Total £	2021 Total £
Income from:				
Charitable activities		100,477	100,477	101,594
Fundraising activities		1,817	1,817	1,322
Donations and legacies		52	52	-
Grants received		-	-	2,449
Income from investments		6	6	2
Total incoming resources	2	102,352	102,352	105,367
Expenditure on:				
Fundraising		545	545	62
Charitable activities		94,473	94,473	85,914
Governance costs not directly related to charitable activities		1,239	1,239	1,129
Total resources expended	3	96,257	96,257	87,105
Net Incoming resources		6,095	6,095	18,262
Reconciliation of funds:				
Total funds brought forward		87,969	87,969	69,707
Total funds carried forward		94,064	94,064	87,969

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.


Clutton Playgroup
Balance sheet
as at 31 August 2022

	Note	2022 £	2021 £
Current assets			
Debtors	7	5,545	4,857
<i>Cash and bank deposits</i>			
Bank cheque account		79,470	75,233
Bank deposit account		<u>15,957</u>	<u>16,349</u>
Total current assets		<u>100,972</u>	<u>96,439</u>
Current liabilities			
Creditors due within one year	8	(6,908)	(8,470)
		<u>94,064</u>	<u>87,969</u>
Financed by:			
Unrestricted Fund Account			
Reserves brought forward		87,969	69,707
Surplus of income over expenditure for the period		6,095	18,262
Reserves carried forward	9	<u>94,064</u>	<u>87,969</u>

Approved by the board of trustees on:

12.10.2022

Signed

 NICOLA BURCHILL

Nicola Burchill
Treasurer

The notes on pages 9 - 14 form an integral part of these accounts

**Clutton Playgroup
Statement of Cash Flows
for the year ended 31 August 2022**

	Note	2022 £	2021 £
Cash generated from operations			
Net Cash inflow used in operating activities	4	3,839	12,665
Cash inflows from investing activities			
Interest received on deposit account		6	2
Net increase in cash		<u>3,845</u>	<u>12,667</u>
Cash at bank and in hand at 1 September		91,582	78,914
Cash at bank and in hand at 31 August		<u>95,427</u>	<u>91,582</u>

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Fund Accounting

Funds held by the Charity are either:

Restricted – these are funds that can only be used for particular restricted purposes within the objects of the charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when the funds are specifically raised for particular restricted purposes

Unrestricted – incoming resources on which there is no restriction or designation

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2022

Pensions

During the year the charity adopted under its Auto-Enrolment obligations a defined contribution scheme operated by National Employment Savings Trust (NEST). Employees not eligible for auto enrolment are entitled to contribute to the scheme. The costs are included under Staff costs (Note 6) and reported under direct support costs.

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £
2 <u>Analysis of Incoming resources</u>				
Charitable Activities				
<i>Fees received</i>				
Vouchers	59,893	-	59,893	72,134
Fees for non-funded sessions	40,584	-	40,584	29,460
<i>Total Fees received</i>	100,477	-	100,477	101,594
<i>Receipts from fundraising activities</i>				
Clothes for a cause	577	-	577	694
Fundraisers	1,158	-	1,158	587
Sweatshirt / polo sales	82	-	82	41
<i>Total fundraising activities</i>	1,817	-	1,817	1,322
Total income from charitable activities	102,294	-	102,294	103,520

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2022

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
	£	£	£	£
<i>Donations and legacies</i>				
Donations	52	-	52	-
	52	-	52	-
<i>Income from investments</i>				
Interest received	6	-	6	2
	6	-	6	2
<i>Grants received</i>				
HMRC Coronavirus Job Retention Scheme	-	-	-	2,449
	-	-	-	2,449

3 Analysis of resources expended

Payments relating to raising of funds

Fundraising expenses	134	-	134	62
	545	-	545	62

Payments relating directly to charitable activities

Direct support costs

Gross wages and salaries	83,190	-	83,190	78,643
Resource costs	4,725	-	4,725	2,652
Marketing/Website	193	-	193	161
	88,108	-	88,108	81,456

***Management and administrative costs
in support of charitable activities***

Premises Costs

Rent, rates and lighting/heating	2,954	-	2,954	2,204
Insurance	1,149	-	1,149	1,021
Building maintenance and improvements	846	-	846	401
	4,949	-	4,949	3,626

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Unrestricted
	£	£	£	£
<i>General administrative expenses</i>				
Telephone and broadband	239	-	239	652
Sundry expenses and donations	49	-	49	-
	288	-	288	652
<i>Professional fees in support of charitable activities</i>				
Pre-School Learning Alliance	115	-	115	115
	115	-	115	115
<i>Other support costs</i>				
Courses, college fees and training	1,013	-	1,013	65
	94,473	-	94,473	85,914
Total payments relating directly to charitable activities				
	94,473	-	94,473	85,914
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Ofsted/CRB Fees	229	-	229	187
Accountancy costs including preparing annual accounts	910	-	910	842
Independent Examiner's fees	100	-	100	100
	1,239	-	1,239	1,129

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2022

4 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	6,095	18,262
Interest income (investing activities)	(6)	(2)
(Increase)/Decrease in debtors	(688)	(4,490)
Increase/(Decrease) in creditors	(1,562)	(1,105)
Net cash used in operating activities	3,839	12,665

5 Trustees remuneration and related party transactions

There were no related party transactions during the year.

6 Staff Costs

	2022	2021
	£	£
Gross wages and salaries - Charitable activities	82,333	77,855
Pension contributions	857	788
	83,190	78,643

Average number of full time equivalent employees in the year:

	2022	2021
	£	£
Charitable activities	10	10
	10	10

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2022

7 Debtors and prepayments

	2022	2021
	£	£
Prepayments and accrued income	<u>5,545</u>	<u>4,857</u>

All prepayments related to unrestricted funds in both 2022 and 2021.

8 Creditors: Amounts falling due within one year

	2022	2021
	£	£
PAYE and other social security	-	(259)
BANES Headcount fees deferred	6,640	8,380
Other creditors	268	349
	<u>6,908</u>	<u>8,470</u>

All creditors in 2022 and 2021 relate to unrestricted funds

9 Reconciliation of Funds - Unrestricted Funds

	2022
	£
As at 1st September 2021	87,969
Surplus on Statement on Financial Activities	6,095
Transfers between Funds	-
As at 31st August 2022	<u>94,064</u>

Reconciliation of Funds - Restricted Funds

As at 1st September 2021	-
Surplus on Statement on Financial Activities	-
Transfers between Funds	-
As at 31st August 2022	<u>-</u>