

Registered charity number
1025259

Clutton Playgroup
Report and Accounts
31 August 2023

**Clutton Playgroup
Report and accounts
Contents**

	Page
Charity information	1
Trustees annual report	2 - 4
Independent Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Statement of cashflows	8
Notes to the financial statements	9 - 14

**Clutton Playgroup
Charity Information**

Board of Trustees

Bethan Davies	Chair
Emma Horler	Secretary
Joanne Dunn	Treasurer

Nicola Burchill	(Resigned 18th October 2023)
Stephanie Wills	(Resigned 18th October 2023)
Alison Hayward	(Resigned 18th October 2023)
Claire Mack Haasz	(Resigned 18th October 2023)
Verity Jordan	
Joanna Pratt	(Appointed 18th October 2023)
Xin Chen	(Appointed 18th October 2023)
Barnaby Bonner	(Appointed 18th October 2023)
Catherine Clark-Hall	(Appointed 18th October 2023)
Lucy Millership	(Appointed 18th October 2023)

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

REPORT OF THE TRUSTEES

The Trustees present their report along with the financial statements of the charity for the year ended 31 August 2023.

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 2023 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 £18,097 (2022: £6,095)

The total reserves at the year end, stand at £112,161 (2022: £94,064).

Free unrestricted liquid reserves amounted to £112,161 (2022: £94,064).

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 19. 11. 23

Trustee & Secretary



NICOLA BURCHILL



EMMA HORLER.

Clutton Playgroup

Registered charity number: 1025259

Independent examiner's report to the trustees of Clutton Playgroup

I report to the trustees on my examination of the accounts of Clutton Playgroup (the Charity) for the year ended 31st August 2023.

Responsibilities and basis of report

As the trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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.

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



26.11.2023

**Clutton Playgroup
Statement of Financial Activities
for the year ended 31 August 2023**

	Note	2023 Unrestricted £	2023 Total £	2022 Total £
Income from:				
Charitable activities		116,246	116,246	100,477
Fundraising activities		4,932	4,932	1,817
Donations and legacies		1,630	1,630	52
Income from investments		81	81	6
Total incoming resources	2	122,889	122,889	102,352
Expenditure on:				
Fundraising		527	527	545
Charitable activities		101,708	101,708	94,473
Governance costs not directly related to charitable activities		2,557	2,557	1,239
Total resources expended	3	104,792	104,792	96,257
Net Incoming resources		18,097	18,097	6,095
Reconciliation of funds:				
Total funds brought forward		94,064	94,064	87,969
Total funds carried forward		112,161	112,161	94,064

**Clutton Playgroup
Balance sheet
as at 31 August 2023**

	Note	2023 £	2022 £
<i>Current assets</i>			
Debtors	7	4,288	5,545
<i>Cash and bank deposits</i>			
Bank cheque account		97,519	79,470
Bank deposit account		<u>15,787</u>	<u>15,957</u>
Total current assets		<u>117,594</u>	<u>100,972</u>
<i>Current liabilities</i>			
Creditors due within one year	8	(5,433)	(6,908)
		<u>112,161</u>	<u>94,064</u>
Financed by:			
<i>Unrestricted Fund Account</i>			
Reserves brought forward		94,064	87,969
Surplus of income over expenditure for the period		18,097	6,095
Reserves carried forward	9	<u>112,161</u>	<u>94,064</u>

Approved by the board of trustees on:

19.11.23
.....

Signed


.....

**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 2023**

	Note	2023 £	2022 £
Cash generated from operations			
Net Cash inflow used in operating activities	4	17,798	3,839
Cash inflows from investing activities			
Interest received on deposit account		81	6
Net increase in cash		<u>17,879</u>	<u>3,845</u>
Cash at bank and in hand at 1 September		95,427	91,582
Cash at bank and in hand at 31 August		<u>113,306</u>	<u>95,427</u>

**Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2023**

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 2023

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.

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £
2 <u>Analysis of Incoming resources</u>				
Charitable Activities				
<i>Fees received</i>				
Vouchers	78,962	-	78,962	59,893
Fees for non-funded sessions	37,284	-	37,284	40,584
<i>Total Fees received</i>	116,246	-	116,246	100,477
<i>Receipts from fundraising activities</i>				
Clothes for a cause	1,077	-	1,077	577
Fundraisers	3,783	-	3,783	1,158
Sweatshirt / polo sales	72	-	72	82
<i>Total fundraising activities</i>	4,932	-	4,932	1,817

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2023

Analysis of Incoming resources (cont'd)	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<i>Donations and legacies</i>				
Donations	1,630	-	1,630	52
<i>Total Donations and legacies</i>	1,630	-	1,630	52

<i>Income from investments</i>				
Interest received	81	-	81	6
<i>Total income from investments</i>	81	-	81	6

3 Analysis of resources expended

Payments relating to raising of funds

Fundraising expenses	224	-	224	134
Trip Expenses	303	-	303	411
Total fundraising costs	527	-	527	545

Payments relating directly to charitable activities

Direct support costs

Gross wages and salaries	89,461	-	89,461	83,190
Resource costs	4,281	-	4,281	4,725
Marketing/Website	601	-	601	193
	94,343	-	94,343	88,108

Management and administrative costs in support of charitable activities

Premises Costs

Rent, rates and lighting/heating	2,639	-	2,639	2,954
Insurance	1,282	-	1,282	1,149
Building maintenance and improvements	2,302	-	2,302	846
	6,223	-	6,223	4,949

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2023

<u>Analysis of resources expended (cont'd)</u>	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Unrestricted
	£	£	£	£
<i>General administrative expenses</i>				
Telephone and broadband	324	-	324	239
Sundry expenses and donations	44	-	44	49
	368	-	368	288
<i>Professional fees in support of charitable activities</i>				
Pre-School Learning Alliance	118	-	118	115
	118	-	118	115
<i>Other support costs</i>				
Courses, college fees and training	656	-	656	1,013
Total payments relating directly to charitable activities	101,708	-	101,708	94,473
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Ofsted/CRB Fees	1,089	-	1,089	229
Accountancy costs including preparing annual accounts	1,368	-	1,368	910
Independent Examiner's fees	100	-	100	100
Total Governance costs	2,557	-	2,557	1,239

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2023

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

	2023	2022
	£	£
Net movement in funds	18,097	6,095
Interest income	(81)	(6)
(Increase)/Decrease in debtors	1,257	(688)
Increase/(Decrease) in creditors	(1,475)	(1,562)
Net cash used in operating activities	<u>17,798</u>	<u>3,839</u>

5 Trustees remuneration and related party transactions
There were no related party transactions during the year.

6 Staff Costs

	2023	2022
	£	£
Gross wages and salaries - Charitable activities	88,428	82,333
Pension contributions	1,032	857
	<u>89,460</u>	<u>83,190</u>

Average number of full time equivalent employees in the year:

	2023	2022
	£	£
Charitable activities	10	10
	<u>10</u>	<u>10</u>

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2023

7 Debtors and prepayments

	2023	2022
	£	£
Staff wages	577	-
Prepayments and accrued income	3,711	5,545
	<u>4,288</u>	<u>5,545</u>

All prepayments related to unrestricted funds in both 2023 and 2022.

8 Creditors: Amounts falling due within one year

	2023	2022
	£	£
PAYE and other social security	951	-
BANES Headcount fees deferred	3,618	6,640
NEST Pension	432	268
Accruals	432	-
	<u>5,433</u>	<u>6,908</u>

All creditors in 2023 and 2022 relate to unrestricted funds

9 Reconciliation of Funds - Unrestricted Funds

	2023
	£
As at 1st September 2022	94,064
Surplus on Statement on Financial Activities	18,097
Transfers between Funds	-
As at 31st August 2023	<u>112,161</u>

Reconciliation of Funds - Restricted Funds

As at 1st September 2022	-
Surplus on Statement on Financial Activities	-
Transfers between Funds	-
As at 31st August 2023	<u>-</u>