

Registered charity number  
1025259

**Clutton Playgroup**  
**Report and Accounts**  
**31 August 2024**

**Clutton Playgroup  
Report and accounts  
Contents**

	<b>Page</b>
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

Verity Jordan  
Joanna Pratt  
Xin Chen  
Barnaby Bonner  
Catherine Clark-Hall  
Lucy Millership

**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 2024.

### **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 2024 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 £7,235 (2023: £18,097)

The total reserves at the year end, stand at £119,396 (2023: £112,161).

Free unrestricted liquid reserves amounted to £119,396 (2023: £112,161).

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

21<sup>st</sup> October 2024

Trustee & Secretary

  
Bethan Davies

Chair

Secretary

Treasurer

**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 2024.

**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

Date: 22<sup>nd</sup> October 2024

**Clutton Playgroup**  
**Statement of Financial Activities**  
**for the year ended 31 August 2024**

	Note	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<b>Income from:</b>					
Charitable activities		104,671		104,671	116,246
Fundraising activities		7,332		7,332	4,932
Donations and legacies		-		-	1,630
Income from investments		595		595	81
<b>Total incoming resources</b>	<b>2</b>	<b>112,598</b>	<b>-</b>	<b>112,598</b>	<b>122,889</b>
<b>Expenditure on:</b>					
Fundraising		615		615	527
Charitable activities		103,014		103,014	101,708
Governance costs not directly related to charitable activities		1,734		1,734	2,557
<b>Total resources expended</b>	<b>3</b>	<b>105,363</b>	<b>-</b>	<b>105,363</b>	<b>104,792</b>
<b>Net Incoming resources</b>		<b>7,235</b>	<b>-</b>	<b>7,235</b>	<b>18,097</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>112,161</b>	<b>-</b>	<b>112,161</b>	<b>94,064</b>
<b>Total funds carried forward</b>		<b>119,396</b>	<b>-</b>	<b>119,396</b>	<b>112,161</b>

**Clutton Playgroup  
Balance sheet  
as at 31 August 2024**

	Note	2024 £	2023 £
<b><i>Current assets</i></b>			
Debtors	7	10,847	4,288
<b><i>Cash and bank deposits</i></b>			
Bank cheque account		29,430	97,519
Bank deposit account		<u>87,935</u>	<u>15,787</u>
		117,365	113,306
Total current assets		<u>128,212</u>	<u>117,594</u>
<b><i>Current liabilities</i></b>			
Creditors due within one year	8	(8,816)	(5,433)
		<u>119,396</u>	<u>112,161</u>
<b>Financed by:</b>			
<b><i>Unrestricted Fund Account</i></b>			
Reserves brought forward		112,161	94,064
Surplus of income over expenditure for the period		7,235	18,097
Reserves carried forward	9	<u>119,396</u>	<u>112,161</u>

Approved by the board of trustees on:

21<sup>st</sup> October 2024

Signed

B. Davies

Name

BEGUN  
DAVIES.

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 2024**

	Note	2024 £	2023 £
<b>Cash generated from operations</b>			
Net Cash inflow used in operating activities	4	3,464	17,798
<b>Cash inflows from investing activities</b>			
Interest received on deposit account		595	81
<b>Net increase in cash</b>		<u>4,059</u>	<u>17,879</u>
Cash at bank and in hand at 1 September		113,306	95,427
<b>Cash at bank and in hand at 31 August</b>		<u>117,365</u>	<u>113,306</u>

**Clutton Playgroup**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2024**

**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 2024**

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.

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £
<b>2 <u>Analysis of Incoming resources</u></b>				
<b>Charitable Activities</b>				
<b><i>Fees received</i></b>				
Vouchers	64,039	-	64,039	78,962
Fees for non-funded sessions	40,632	-	40,632	37,284
<b><i>Total Fees received</i></b>	<b>104,671</b>	<b>-</b>	<b>104,671</b>	<b>116,246</b>
<b><i>Receipts from fundraising activities</i></b>				
Clothes for a cause	855	-	855	1,077
Fundraisers	6,465	-	6,465	3,783
Sweatshirt / polo sales	12	-	12	72
<b><i>Total fundraising activities</i></b>	<b>7,332</b>	<b>-</b>	<b>7,332</b>	<b>4,932</b>

**Clutton Playgroup**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2024**

Analysis of Incoming resources (cont'd)	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b><i>Donations and legacies</i></b>				
Donations	-	-	-	1,630
<b><i>Total Donations and legacies</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,630</b>

<b><i>Income from investments</i></b>				
Interest received	595	-	595	81
<b><i>Total income from investments</i></b>	<b>595</b>	<b>-</b>	<b>595</b>	<b>81</b>

**3 Analysis of resources expended**

***Payments relating to raising of funds***

Fundraising expenses	317	-	317	224
Trip Expenses	298	-	298	303
<b>Total fundraising costs</b>	<b>615</b>	<b>-</b>	<b>615</b>	<b>527</b>

***Payments relating directly to charitable activities***

***Direct support costs***

Gross wages and salaries	92,579	-	92,579	89,461
Resource costs	4,039	-	4,039	4,281
Marketing/Website	195	-	195	601
	<b>96,813</b>	<b>-</b>	<b>96,813</b>	<b>94,343</b>

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

***Premises Costs***

Rent, rates and lighting/heating	3,381	-	3,381	2,639
Insurance	1,386	-	1,386	1,282
Building maintenance and improvements	680	-	680	2,302
	<b>5,447</b>	<b>-</b>	<b>5,447</b>	<b>6,223</b>

**Clutton Playgroup**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2024**

**Analysis of resources expended (cont'd)**

	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>General administrative expenses</i></b>				
Telephone and broadband	224	-	224	324
Sundry expenses and donations	279	-	279	44
	<b>503</b>	<b>-</b>	<b>503</b>	<b>368</b>
<b><i>Professional fees in support of charitable activities</i></b>				
Pre-School Learning Alliance	122	-	122	118
	<b>122</b>	<b>-</b>	<b>122</b>	<b>118</b>
<b><i>Other support costs</i></b>				
Courses, college fees and training	129	-	129	656
<b>Total payments relating directly to charitable activities</b>	<b>103,014</b>	<b>-</b>	<b>103,014</b>	<b>101,708</b>

**Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work**

Ofsted/CRB Fees	674	-	674	1,089
Accountancy costs including preparing annual accounts	960	-	960	1,368
Independent Examiner's fees	100	-	100	100
<b>Total Governance costs</b>	<b>1,734</b>	<b>-</b>	<b>1,734</b>	<b>2,557</b>

**Clutton Playgroup**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2024**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net movement in funds	7,235	18,097
Interest income	(595)	(81)
(Increase)/Decrease in debtors	(6,559)	1,257
Increase/(Decrease) in creditors	3,383	(1,475)
<b>Net cash used in operating activities</b>	<b>3,464</b>	<b>17,798</b>

**5 Trustees remuneration and related party transactions**

There were no related party transactions during the year.

**6 Staff Costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries - Charitable activities	91,315	88,428
Pension contributions	1,264	1,032
	<b>92,579</b>	<b>89,460</b>

Average number of full time equivalent employees in the year:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Charitable activities	9	10
	<b>9</b>	<b>10</b>

**Clutton Playgroup**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2024**

**7 Debtors and prepayments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff wages	27	577
Prepayments and accrued income	10,820	3,711
	<b>10,847</b>	<b>4,288</b>

All prepayments related to unrestricted funds.

**8 Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
PAYE and other social security	(98)	951
BANES Headcount fees deferred	7,963	3,618
NEST Pension	507	432
Accruals	444	432
	<b>8,816</b>	<b>5,433</b>

All creditors relate to unrestricted funds

**9 Reconciliation of Funds - Unrestricted Funds**

	<b>2024</b>
	<b>£</b>
As at 1st September 2023	112,161
Surplus on Statement on Financial Activities	7,235
Transfers between Funds	-
<b>As at 31st August 2024</b>	<b>119,396</b>