CLUTTON PLAYGROUP

England & Wales · Charity number 1025259

Details

Other names	Clutton Preschool
Status	Registered
Legal form	Other
Registered	1993-08-23
Register	View on the Charity Commission register

Contact

Address	The Cabin Station Approach Station Road Clutton Bristol BS39 5PF
Phone	07594271976
Email	cluttonplaygroup@gmail.com
Website	http://www.cluttonplaygroup.org.uk/

Activities

Objects: The aims of the Pre-school 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:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, 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;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: Providing a playgroup and pre-school facility for 2.5 year old - until school aged children, and wrap around care for school age children in Clutton, Temple Cloud and the surrounding area.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£137,087	£124,110	-	-
2024-08-31	£112,598	£105,363	-	-
2023-08-31	£122,889	£104,792	-	-
2022-08-31	£102,352	£96,257	-	-
2021-08-31	£105,367	£87,105	-	-
2020-08-31	£105,524	£81,746	-	-

Trustees

Name	Role	Appointed
Catherine Bush		2026-06-02
Gloria Williams		2026-06-02
Helen Bray		2026-06-02
Linda Hanlon		2026-06-02

Accounts

Registered charity number
1025259

Clutton Playgroup

Report and Accounts

31 August 2025

Clutton Playgroup
Report and accounts
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Clutton Playgroup
Charity Information

Board of Trustees

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

Telephone Number
01761 451089

Independent Examiner
Ms N L Bagnall ACMA

35 Coronation Road,
Melksham, Wiltshire,
SN12 7PF

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 2025.

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 2025 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 £12,977 (2024: £7,235)

The total reserves at the year end, stand at £132,373 (2024: £119,396).

Free unrestricted liquid reserves amounted to £116,409 (2024: £119,396). Restricted reserves amounted to £15,964.

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 22 April 2026

Signed by:
Jordy Geerlings
E46E87E486A5456...

Jordy Geerlings
Secretary

Signed by:
Owen Peachey
6E1871A175744BC...

Owen Peachey
Chair

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 2025.

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.

Ms N L Bagnall ACMA

Signed by:
Natasha Bagnall
C51467AE984249C...

35 Coronation Road,
Melksham, Wiltshire,
SN12 7PF

Date: 27/04/2026

Clutton Playgroup
Statement of Financial Activities
for the year ended 31 August 2025

	Note	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
		£	£	£	£
Income from:					
Charitable activities		127,493	-	127,493	104,671
Fundraising activities		314	5,645	5,959	7,332
Donations and legacies		-	2,987	2,987	-
Income from investments		648	-	648	595
Total incoming resources	**2**	**128,455**	**8,632**	**137,087**	**112,598**
Expenditure on:					
Fundraising		705	-	705	615
Charitable activities		120,524	-	120,524	103,014
Governance costs not directly related to charitable activities		2,881	-	2,881	1,734
Total resources expended	**3**	**124,110**	**-**	**124,110**	**105,363**
Net Incoming resources		**4,345**	**8,632**	**12,977**	**7,235**
Reconciliation of funds:					
Total funds brought forward		**119,396**	**-**	**119,396**	**112,161**
Transfers Between Funds		(7,332)	7,332	-	-
Total funds carried forward		**116,409**	**15,964**	**132,373**	**119,396**

Clutton Playgroup
Balance sheet
as at 31 August 2025

	Note		2025		2024
			£		£
Current assets					
Debtors	**7**		11,301		10,847
Cash and Cash Equivalents:					
Bank accounts		136,166		117,017	
Other accounts		5,030	141,196	348	117,365
Total current assets			152,497		128,212
Current liabilities					
Creditors due within one year	**8**		(20,124)		(8,816)
			132,373		**119,396**
Financed by:					
Funds					
Unrestricted	**9**		116,409		119,396
Restricted			15,964		-
Reserves carried forward			**132,373**		**119,396**

Approved by the board of trustees on: 22 April 2026

Signed Signed by: Jordy Geerlings E46E87E486A5456... Signed by: Owen Peachey 6E1871A175744BC...

Name	**Jordy Geerlings**	**Owen Peachey**
	Secretary	**Chair**

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 2025

	Note	2025	2024
		£	£
Cash generated from operations			
Net Cash inflow used in operating activities	**4**	23,183	3,464
Cash inflows from investing activities			
Interest received on deposit account		648	595
Net increase in cash		**23,831**	**4,059**
Cash at bank and in hand at 1 September		117,365	113,306
Cash at bank and in hand at 31 August		**141,196**	**117,365**

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2025

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 2025

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.

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £
2 Analysis of Incoming resources				
Charitable Activities				
Fees received				
Vouchers	53,856	-	53,856	64,039
Fees for non-funded sessions	73,637	-	73,637	40,632
Total Fees received	**127,493**	**-**	**127,493**	**104,671**
Receipts from fundraising activities				
Clothes for a cause	-	-	-	855
Fundraisers	291	5,645	5,936	6,465
Sweatshirt / polo sales	23	-	23	12
Total fundraising activities	**314**	**5,645**	**5,959**	**7,332**

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2025

Analysis of Incoming resources (cont'd)	**2025 Unrestricted**	**2025 Restricted**	**2025 Total**	**2024 Total**
Donations and legacies	**£**	**£**	**£**	**£**
Donations	-	2,987	2,987	-
Total Donations and legacies	**-**	**2,987**	**2,987**	**-**
Income from investments				
Interest received	648	-	648	595
Total income from investments	**648**	**-**	**648**	**595**

3 Analysis of resources expended

Payments relating to raising of funds

Fundraising expenses	347	-	347	317
Trip Expenses	358	-	358	298
Total fundraising costs	**705**	**-**	**705**	**615**

Payments relating directly to charitable activities

Direct support costs

Gross wages and salaries	105,331	-	105,331	92,579
Resource costs	4,339	-	4,339	4,039
Marketing/Website	235	-	235	195
	109,905	**-**	**109,905**	**96,813**

Management and administrative costs in support of charitable activities

Premises Costs

Rent, rates and lighting/heating	3,731	-	3,731	3,381
Insurance	1,471	-	1,471	1,386
Building maintenance and improvements	4,810	-	4,810	680
	10,012	**-**	**10,012**	**5,447**

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2025

<u>**Analysis of resources expended (cont'd)**</u>	**2025 Unrestricted £**	**2025 Restricted £**	**2025 Total £**	**2024 Unrestricted £**
General administrative expenses				
Telephone and broadband	224	-	224	224
Sundry expenses and donations	225	-	225	279
	449	**-**	**449**	**503**
Professional fees in support of charitable activities				
Pre-School Learning Alliance	130	-	130	122
	130	**-**	**130**	**122**
Other support costs				
Courses, college fees and training	28	-	28	129
Total payments relating directly to charitable activities	**120,524**	**-**	**120,524**	**103,014**

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

Ofsted/CRB Fees	1,794	-	1,794	674
Accountancy costs including preparing annual accounts	987	-	987	960
Independent Examiner's fees	100	-	100	100
Total Governance costs	**2,881**	**-**	**2,881**	**1,734**

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2025

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

	2025	2024
	£	£
Net movement in funds	12,977	7,235
Interest income	(648)	(595)
(Increase)/Decrease in debtors	(454)	(6,559)
Increase/(Decrease) in creditors	11,308	3,383
Net cash used in operating activities	**23,183**	**3,464**

5 Trustees remuneration and related party transactions

Under the legal authority of the governing document, during the year a trustee was paid for services provided in the playgroup and not related to their trustee responsibilities. In total for the year ending 31st August 2025, Bethan Davies was paid £1,193. No pension contributions or social security costs were paid by the charity in relation to these payments.

6 Staff Costs

	2025	2024
	£	£
Gross wages, salaries & social security - Charitable activities	103,613	91,315
Pension contributions	1,718	1,264
	105,331	**92,579**

Average number of full time equivalent employees in the year:

	2025	2024
	£	£
Charitable activities	9	9
	9	**9**

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2025

7 Debtors and prepayments

	2025 £	2024 £
Staff wages	-	27
Prepayments and accrued income	11,301	10,820
	11,301	**10,847**

£6,006 of accrued income relates to unrestricted funds. Within prepayments is £5,295 of prepaid costs relating to future capital building projects under restricted funds. This has been treated as a current asset until further funds have been secured to ensure the viability of the capital project.

8 Creditors: Amounts falling due within one year

	2025 £	2024 £
PAYE and other social security	2,227	(98)
BANES Headcount fees deferred	6,927	7,963
NEST Pension	527	507
Staff wages	9,919	-
Accruals	524	444
	20,124	**8,816**

All creditors relate to unrestricted funds

9 Reconciliation of Funds - Unrestricted Funds

	2025 £
As at 1st September 2024	119,396
Surplus on Statement of Financial Activities	4,345
Transfers Between Funds	(7,332)
As at 31st August 2025	**116,409**

Reconciliation of Funds - Restricted Funds

As at 1st September 2024	-
Surplus on Statement of Financial Activities	8,632
Transfers Between Funds	7,332
As at 31st August 2025	**15,964**

The £7,332 transfer between funds in period relates to the reclassification of donation and fundraising income restricted for the use of capital building projects.

10 Post Balance Sheet Events

Following the balance sheet date it has come to the attention of the Trustees that the local school, also situated in Clutton, is due to open a preschool/nursery in September 2026. This will likely have a significant impact on the operating and finances of Clutton Playgroup. The Trustees continue to monitor this situation and respond to it. The Trustees still consider Clutton Playgroup as a going concern at the date of the signing of the financial statements.

11 Trustee Expenses

During the period 2 trustees (2024: 1) were reimbursed out-of-pocket expenses totalling £169 (2024: £131) relating to the operating costs of Clutton Playgroup and compliance checks.

Accounts

Registered charity number
1025259

Clutton Playgroup

Report and Accounts

31 August 2024

Clutton Playgroup
Report and accounts
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Clutton Playgroup
Charity Information

Board of Trustees

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

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REFERENCE AND ADMINISTRATIVE INFORMATION

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Clutton Playgroup
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OBJECTIVES AND ACTIVITIES

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ACHIEVEMENTS AND PERFORMANCE

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Financial Review

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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

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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 21st 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').

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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: 22nd October 2024

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

	Note	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
		£	£	£	£
Income from:					
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
Total incoming resources	**2**	**112,598**	**-**	**112,598**	**122,889**
Expenditure on:					
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
Total resources expended	**3**	**105,363**	**-**	**105,363**	**104,792**
Net Incoming resources		**7,235**	**-**	**7,235**	**18,097**
Reconciliation of funds:					
Total funds brought forward		**112,161**	**-**	**112,161**	**94,064**
Total funds carried forward		**119,396**	**-**	**119,396**	**112,161**

Clutton Playgroup
Balance sheet
as at 31 August 2024

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

Approved by the board of trustees on: 21st October 2024

Signed B. Davies

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

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.

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.

2 Analysis of Incoming resources

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

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

Analysis of Incoming resources (cont'd)	**2024 Unrestricted**	**2024 Restricted**	**2024 Total**	**2023 Total**
Donations and legacies	**£**	**£**	**£**	**£**
Donations	-	-	-	1,630
Total Donations and legacies	**-**	**-**	**-**	**1,630**
Income from investments				
Interest received	595	-	595	81
Total income from investments	**595**	**-**	**595**	**81**

3 **Analysis of resources expended**

Payments relating to raising of funds

Fundraising expenses	317	-	317	224
Trip Expenses	298	-	298	303
Total fundraising costs	**615**	**-**	**615**	**527**

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
	96,813	**-**	**96,813**	**94,343**

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
	5,447	**-**	**5,447**	**6,223**

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

Analysis of resources expended (cont'd)	**2024 Unrestricted £**	**2024 Restricted £**	**2024 Total £**	**2023 Unrestricted £**
General administrative expenses				
Telephone and broadband	224	-	224	324
Sundry expenses and donations	279	-	279	44
	503	**-**	**503**	**368**
Professional fees in support of charitable activities				
Pre-School Learning Alliance	122	-	122	118
	122	**-**	**122**	**118**
Other support costs				
Courses, college fees and training	129	-	129	656
Total payments relating directly to charitable activities	**103,014**	**-**	**103,014**	**101,708**

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
Total Governance costs	**1,734**	**-**	**1,734**	**2,557**

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

	2024	2023
	£	£
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)
Net cash used in operating activities	**3,464**	**17,798**

5 Trustees remuneration and related party transactions

There were no related party transactions during the year.

6 Staff Costs

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

Average number of full time equivalent employees in the year:

	2024	2023
	£	£
Charitable activities	9	10
	9	**10**

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

7 Debtors and prepayments

	2024	2023
	£	£
Staff wages	27	577
Prepayments and accrued income	10,820	3,711
	10,847	**4,288**

All prepayments related to unrestricted funds.

8 Creditors: Amounts falling due within one year

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

All creditors relate to unrestricted funds

9 Reconciliation of Funds - Unrestricted Funds

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

Accounts

Registered charity number
1025259

Clutton Playgroup

Report and Accounts

31 August 2023

Clutton Playgroup
Report and accounts
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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

EMMA HORIER.

NICOLA BURCHILL

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.

Battle

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
			£		£
Current assets					
Debtors	7		4,288		5,545
Cash and bank deposits					
Bank cheque account		97,519		79,470	
Bank deposit account		15,787	113,306	15,957	95,427
Total current assets			117,594		100,972
Current liabilities					
Creditors due within one year	8		(5,433)		(6,908)
			112,161		**94,064**
Financed by:					
Unrestricted Fund Account					
Reserves brought forward			94,064		87,969
Surplus of income over expenditure for the period			18,097		6,095
Reserves carried forward	9		**112,161**		**94,064**

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		**17,879**	**3,845**
Cash at bank and in hand at 1 September		95,427	91,582
Cash at bank and in hand at 31 August		**113,306**	**95,427**

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.

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 Analysis of Incoming resources				
Charitable Activities				
Fees received				
Vouchers	78,962	-	78,962	59,893
Fees for non-funded sessions	37,284	-	37,284	40,584
Total Fees received	**116,246**	**-**	**116,246**	**100,477**
Receipts from fundraising activities				
Clothes for a cause	1,077	-	1,077	577
Fundraisers	3,783	-	3,783	1,158
Sweatshirt / polo sales	72	-	72	82
Total fundraising activities	**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 Unrestricted**	**2023 Restricted**	**2023 Total**	**2022 Total**
Donations and legacies	**£**	**£**	**£**	**£**
Donations	1,630	-	1,630	52
Total Donations and legacies	**1,630**	**-**	**1,630**	**52**
Income from investments				
Interest received	81	-	81	6
Total income from investments	**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

Analysis of resources expended (cont'd)	**2023 Unrestricted £**	**2023 Restricted £**	**2023 Total £**	**2022 Unrestricted £**
General administrative expenses				
Telephone and broadband	324	-	324	239
Sundry expenses and donations	44	-	44	49
	368	**-**	**368**	**288**
Professional fees in support of charitable activities				
Pre-School Learning Alliance	118	-	118	115
	118	**-**	**118**	**115**
Other support costs				
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**

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	**17,798**	**3,839**

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
	89,460	**83,190**

Average number of full time equivalent employees in the year:

	2023	2022
	£	£
Charitable activities	10	10
	10	**10**

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
	4,288	**5,545**

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	-
	5,433	**6,908**

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	**112,161**

Reconciliation of Funds - Restricted Funds

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

Accounts

Registered charity number
1025259

Clutton Playgroup

Report and Accounts

31 August 2022

Concept Accountancy
Chartered Certified Accountants

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:

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
Cash and bank deposits					
Bank cheque account		79,470		75,233	
Bank deposit account		15,957	95,427	16,349	91,582
Total current assets			100,972		96,439
Current liabilities					
Creditors due within one year	8		(6,908)		(8,470)
			94,064		**87,969**
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		**94,064**		**87,969**

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		**3,845**	**12,667**
Cash at bank and in hand at 1 September		91,582	78,914
Cash at bank and in hand at 31 August		**95,427**	**91,582**

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.

<u>Resources Expended</u>

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

<u>Fund Accounting</u>

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

<u>Taxation</u>

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.

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 Analysis of Incoming resources				
Charitable Activities				
Fees received				
Vouchers	59,893	-	59,893	72,134
Fees for non-funded sessions	40,584	-	40,584	29,460
Total Fees received	**100,477**	**-**	**100,477**	**101,594**
Receipts from fundraising activities				
Clothes for a cause	577	-	577	694
Fundraisers	1,158	-	1,158	587
Sweatshirt / polo sales	82	-	82	41
Total fundraising activities	**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
Donations and legacies	**£**	**£**	**£**	**£**
Donations	52	-	52	-
	52	**-**	**52**	**-**
Income from investments				
Interest received	6	-	6	2
	6	**-**	**6**	**2**
Grants received				
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 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £
General administrative expenses				
Telephone and broadband	239	-	239	652
Sundry expenses and donations	49	-	49	-
	288	**-**	**288**	**652**
Professional fees in support of charitable activities				
Pre-School Learning Alliance	115	-	115	115
	115	**-**	**115**	**115**
Other support costs				
Courses, college fees and training	1,013	-	1,013	65
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**

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	**5,545**	**4,857**

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

8 Creditors: Amounts falling due within one year

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

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	**94,064**

Reconciliation of Funds - Restricted Funds

As at 1st September 2021	-
Surplus on Statement on Financial Activities	-
Transfers between Funds	-
As at 31st August 2022	**-**

Accounts

Registered charity number
1025259

Clutton Playgroup

Report and Accounts

31 August 2021

Concept Accountancy
Chartered Certified Accountants

Clutton Playgroup
Report and accounts
Contents

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Statement of financial activities	6
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Statement of cashflows	8
Notes to the financial statements	9 - 14

Clutton Playgroup
Charity Information

The members of the Board of Trustees of the charity during the year ended 31 August 2021 were:

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 2021.

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. 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, a Christmas Craft Fair 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 2021 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 2015) – (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 £18,262 (2020: £23,778)

The total reserves at the year end, stand at £87,969 (2020: £69,707).

Free unrestricted liquid reserves amounted to £87,969 (2020: 69,707).

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 K E Howell 19.1.22
Sims 19.1.22

Trustee & Secretary

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 2021, 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

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 January 2022

Clutton Playgroup
Statement of Financial Activities including Income and expenditure account
for the year ended 31 August 2021

	Note	2021 Unrestricted	2021 Restricted	2021 Total	2020 Unrestricted
		£	£	£	£
Income from:					
Charitable activities		101,594	-	101,594	102,075
Fundraising activities		1,322	-	1,322	1,445
Donations and legacies		-	-	-	214
Grants received		-	2,449	2,449	1,705
Income from investments		2	-	2	85
Total incoming resources	**2**	**102,918**	**2,449**	**105,367**	**105,524**
Expenditure on:					
Fundraising		62	-	62	163
Charitable activities		83,465	2,449	85,914	80,661
Governance costs not directly related to charitable activities		1,129	-	1,129	922
Total resources expended	**3**	**84,656**	**2,449**	**87,105**	**81,746**
Net (Outgoing)/Incoming resources		**18,262**	**-**	**18,262**	**23,778**
Reconciliation of funds:					
Total funds brought forward		**69,707**	**-**	**69,707**	**45,929**
Total funds carried forward		**87,969**	**-**	**87,969**	**69,707**

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 2021

	Note	2021	2020
		£	£
Current assets			
Debtors	7	4,857	367
Cash and bank deposits			
Bank cheque account		75,233	62,685
Bank deposit account		16,349	16,230
Total current assets		96,439	79,282
Current liabilities			
Creditors due within one year	8	(8,470)	(9,575)
		87,969	**69,707**
Financed by:			
Unrestricted Fund Account			
Reserves brought forward		69,707	45,929
Surplus of income over expenditure for the period		18,262	23,778
Reserves carried forward	9	**87,969**	**69,707**

Approved by the board of trustees on: ....

Signed .... 20·1·22

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 2021

	Note	2021	2020
		£	£
Cash generated from operations			
Net Cash used in operating activities	**4**	12,665	26,435
Cash inflows from investing activities			
Interest received on deposit account		2	85
Net increase in cash		**12,667**	**26,520**
Cash at bank and in hand at 1 September		78,914	52,395
Cash at bank and in hand at 31 August		**91,582**	**78,914**

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2021

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 2015) – (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 2021

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.

	2021 Unrestricted £	**2021 Restricted £**	**2021 Total £**	**2020 Unrestricted £**
2 Analysis of Incoming resources				
Charitable Activities				
Fees received				
Vouchers	72,134	-	72,134	26,314
Fees for non-funded sessions	29,460	-	29,460	75,761
Total Fees received	**101,594**	**-**	**101,594**	**102,075**
Gross receipts from other charitable activities				
Milk refunds	-	-	-	-
Total	**-**	**-**	**-**	**-**
Receipts from fundraising activities				
Fun with Father Xmas	-	-	-	179
Clothes for a cause	694	-	694	481
Fashion show and other fundraisers	587	-	587	771
Sweatshirt / polo sales	41	-	41	14
Total fundraising activities	**1,322**	**-**	**1,322**	**1,445**
Total income from charitable activities	**102,916**	**-**	**102,916**	**103,520**

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2021

	2021 Unrestricted	2021 Restricted	2021 Total	2020 Total
Donations and legacies	£	£	£	£
Donations	-	-	-	214
	-	**-**	**-**	**214**
Income from investments				
Interest received	2	-	2	85
	2	**-**	**2**	**85**
Grants received				
HMRC Coronavirus Job Retention Scheme	-	2,449	2,449	1,705
	-	**2,449**	**2,449**	**1,705**

3 Analysis of resources expended

Payments relating to raising of funds				
Fun day expenses	62	-	62	163
	62	**-**	**62**	**163**
Payments relating directly to charitable activities				
Direct support costs				
Gross wages and salaries	76,194	2,449	78,643	71,629
Resource costs	2,652	-	2,652	2,778
Outside teachers & staff training	-	-	-	924
Marketing/Website	161	-	161	158
	79,007	**2,449**	**81,456**	**75,489**
Management and administrative costs in support of charitable activities				
Rent, rates and lighting/heating	2,204	-	2,204	2,567
Insurance	1,021	-	1,021	924
Building maintenance and improvements	401	-	401	707
	3,626	**-**	**3,626**	**4,198**

Clutton Playgroup
Notes to the Financial Statements
for the year ended 31 August 2021

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £
General administrative expenses				
Telephone and fax	652	-	652	605
Sundry expenses and donations	-	-	-	-
	652	**-**	**652**	**605**
Professional fees in support of charitable activities				
Pre-School Learning Alliance	115	-	115	112
	115	**-**	**115**	**112**
Courses, college fees and training	65	-	65	257
Total payments relating directly to charitable activities	**83,465**	**2,449**	**85,914**	**80,661**

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

Ofsted/CRB Fees	187	-	187	85
Accountancy costs including preparing annual accounts	842	-	842	737
Independent Examiner's fees	100	-	100	100
	1,129	**-**	**1,129**	**922**

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

	2021	2020
	£	£
Net movement in funds	18,262	23,778
Interest income (investing activities)	(2)	(85)
(Increase)/Decrease in debtors	(4,490)	1,495
Increase/(Decrease) in creditors	(1,105)	1,247
Net cash used in operating activities	**12,665**	**26,435**

5 Trustees remuneration and related party transactions

During the year two trustees were paid for services provided in the playgroup and not related to their trustee responsibilities. In total for the year ending 31st August 2021, K Frampton was paid £5,429 and N Pope £9,802.

Independent examiner's fees for reporting on the accounts £100 (2020: £100), and accountancy services £842 (2020 - £737).

6 Staff Costs

	2021	2020
	£	£
Gross wages and salaries - Charitable activities	77,855	71,064
Pension contributions	788	565
	78,643	**71,629**

Average number of full time equivalent employees in the year:

	2021	2020
	£	£
Charitable activities	10	11
	10	**11**

Clutton Playgroup
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7 Debtors and prepayments

	2021	2020
	£	£
Prepayments and accrued income	**4,857**	**367**

All prepayments related to unrestricted funds in both 2021 and 2020.

8 Creditors: Amounts falling due within one year

	2021	2020
	£	£
PAYE and other social security	(259)	1,004
BANES Headcount fees deferred	8,380	8,340
Other creditors	349	231
	8,470	**9,575**

All creditors in 2021 and 2020 relate to unrestricted funds

9 Reconciliation of Funds - Unrestricted Funds

	2021
	£
As at 1st September 2020	69,707
Surplus / (Deficit) on Statement on Financial Activities	18,262
Transfers between Funds	-
As at 31st August 2021	**87,969**

Reconciliation of Funds - Restricted Funds

As at 1st September 2020	-
Surplus / (Deficit) on Statement on Financial Activities	-
Transfers between Funds	-
As at 31st August 2021	**-**