



Toybox Pre-School had an unstable autumn and spring term due to potential closure because Castle Cary Primary School was no longer able to fulfil its intention of taking over the running of the Pre-School. As a result of the swift action of the community, staff and parents, the Pre-School established a strong, new management committee of Trustees and has survived as a Registered Charity and has even prospered during the summer term.

No doubt, the Pre-School suffered significantly due to the COVID-19 pandemic, but during the Year Ending 31<sup>st</sup> July 2022, the number of children increased in the summer term, partly because of the new stability of the business structure and the increase in pre-school aged children moving to the area. As a result, income increased by 21.63%, the majority of income being received from grant funding. Wages increased to be inline with statutory requirements and moving forward will continue to increase due to the additional children attending, which is at its highest in the Pre-School's history. The costs of running the pre-school also increased by just over 17%, but budgets have now been implemented to monitor and control the rises.

A review of the redundancy contingency revealed that a more realistic amount of £13,000 would be required rather than £5,000 previously allocated. A reserve of £13,000 was therefore moved to a savings account, to be kept separate from the main account and safeguarded. The new committee also voted to take on the lease of the building. Somerset County Council require its legal fees for the transfer be covered by the charity, so a further amount of £4,000 was also transferred to the new account to allow for this expense, so there is now £17,001.02 in the savings account, which also of course generates a very small, but welcome amount of interest. The petty cash limit was lowered to avoid excess cash sitting at the premises.

Toybox Pre-School Trustees intend to increase their fundraising activities to enable the purchase of replacement equipment within the setting and plan to offer increased opening hours to meet the needs of the growing community. They also aim to move the play area from its current position across the carpark so that the children will have free-flow access to their outdoor play space. Fundraising events alone will not cover this cost, so grants will be sought to fund this.

Moving forward, the Trustees' aims are to create a safe and sustainable pre-school facility for the community and a happy and progressive place of employment for our staff and volunteers. Our early feedback is that this is already being achieved.

**THE TOYBOX PRESCHOOL**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**YEAR ENDED 31 JULY 2022**

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Registered Charity number      1038181

**MAX FOOTE ASSOCIATES LIMITED**  
**CHARTERED CERTIFIED ACCOUNTANTS**  
**2 BAILEY HILL, CASTLE CARY, SOMERSET, BA7 7AD**

**THE TOYBOX PRESCHOOL**

**CHARITY INFORMATION**

**YEAR ENDED 31 JULY 2022**

**REGISTERED CHARITY NUMBER: 1038181**

**TRUSTEES**

Henry Hobhouse (Chair)  
Helen Higgins (Finance Officer)  
Kayleigh Prill  
Vicky Osborne  
Sophie Lauchlan  
Kirk Caren  
Kirsty Jackson  
Stephen Higgins  
Ellie Caren  
Charlotte Butt

**ADDRESS**

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Castle Cary  
Somerset  
BA7 7JJ

**BANKERS**

Barclays Bank plc  
King George Street  
Yeovil  
Somerset  
BA20 1PX

**INDEPENDENT EXAMINERS**

Max Foote Associates Limited  
Chartered Certified Accountants  
2 Bailey Hill  
Castle Cary  
Somerset  
BA7 7AD

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF THE TOYBOX PRESCHOOL**

I report on the accounts of The Toybox Preschool for the year ended 31 July 2022, which are set out on page 3.

## **Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 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 2011 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 which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;  
or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sian Hill FCCA  
Max Foote Associates Limited  
Chartered Certified Accountants  
2 Bailey Hill  
Castle Cary  
Somerset  
BA7 7AD

Dated: 23 November 2022

**THE TOYBOX PRESCHOOL**  
Charity No. 1038181

**RECEIPTS AND PAYMENTS ACCOUNT**  
**YEAR ENDED 31 JULY 2022**

|   | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|----------------------------|--------------------------|--------------------------|--------------------|--------------------|
| <b>RECEIPTS</b>                         |                            |                          |                          |                    |                    |
| Fees received                           | 3,645.10                   | -                        | -                        | 3,645.10           | 6,131.30           |
| Grants                                  | 63,088.55                  | -                        | -                        | 63,088.55          | 50,151.41          |
| Snacks, etc                             | 1,689.63                   | -                        | -                        | 1,689.63           | 1,315.95           |
| Fundraising and events                  | 1,581.42                   | -                        | -                        | 1,581.42           | 17.15              |
| Uniform and welcome pack sales          | 625.00                     | -                        | -                        | 625.00             | 453.50             |
| Interest received                       | 1.02                       | -                        | -                        | 1.02               | -                  |
| <b>TOTAL RECEIPTS</b>                   | <b>70,630.72</b>           | <b>-</b>                 | <b>-</b>                 | <b>70,630.72</b>   | <b>58,069.31</b>   |
| <b>PAYMENTS</b>                         |                            |                          |                          |                    |                    |
| Wages                                   | 49,061.62                  | -                        | -                        | 49,061.62          | 44,279.25          |
| Pension                                 | 1,567.83                   | -                        | -                        | 1,567.83           | 1,063.49           |
| Outsourced staffing                     | 708.21                     | -                        | -                        | 708.21             | -                  |
| Bookkeeping and payroll costs           | 507.00                     | -                        | -                        | 507.00             | 508.00             |
| Legal and professional fees (Peninsula) | 1.00                       | -                        | -                        | 1.00               | 103.20             |
| Accountancy                             | 300.00                     | -                        | -                        | 300.00             | 300.00             |
| Materials and equipment                 | 2,167.87                   | -                        | -                        | 2,167.87           | 1,902.48           |
| Snacks purchased                        | 947.87                     | -                        | -                        | 947.87             | 706.28             |
| Uniform purchases                       | 1,156.50                   | -                        | -                        | 1,156.50           | 309.94             |
| Rent                                    | 3,769.80                   | -                        | -                        | 3,769.80           | 3,069.40           |
| Maintenance and cleaning costs          | 636.15                     | -                        | -                        | 636.15             | 361.99             |
| Insurance and licences                  | 732.56                     | -                        | -                        | 732.56             | 718.61             |
| Computer subscriptions                  | 294.50                     | -                        | -                        | 294.50             | 198.16             |
| Telephone                               | 849.07                     | -                        | -                        | 849.07             | 557.97             |
| Bank charges                            | 2.80                       | -                        | -                        | 2.80               | -                  |
| Staff training and travel expenses      | 291.99                     | -                        | -                        | 291.99             | 85.00              |
| Entertainment for children              | 190.00                     | -                        | -                        | 190.00             | -                  |
| Presents and gifts                      | 460.55                     | -                        | -                        | 460.55             | 243.50             |
| Advertising                             | -                          | -                        | -                        | -                  | -                  |
| Photocopying, postage and stationery    | 791.41                     | -                        | -                        | 791.41             | 635.27             |
| Subscriptions                           | 50.00                      | -                        | -                        | 50.00              | 50.00              |
| Child welfare and refreshments          | 194.11                     | -                        | -                        | 194.11             | 138.93             |
|   | 64,680.84                  | -                        | -                        | 64,680.84          | 55,231.47          |
| <b>ASSET PURCHASES</b>                  | <b>-</b>                   | <b>-</b>                 | <b>-</b>                 | <b>-</b>           | <b>-</b>           |
| <b>TOTAL PAYMENTS</b>                   | <b>64,680.84</b>           | <b>-</b>                 | <b>-</b>                 | <b>64,680.84</b>   | <b>55,231.47</b>   |
| <b>NET RECEIPTS/(PAYMENTS)</b>          | <b>5,949.88</b>            | <b>-</b>                 | <b>-</b>                 | <b>5,949.88</b>    | <b>2,837.84</b>    |
| <b>CASH FUNDS BROUGHT FORWARD</b>       | <b>25,836.05</b>           | <b>5,000.00</b>          | <b>-</b>                 | <b>30,836.05</b>   | <b>27,998.21</b>   |
| <b>CASH FUNDS AT 31 JULY 2021</b>       | <b>31,785.93</b>           | <b>5,000.00</b>          | <b>-</b>                 | <b>36,785.93</b>   | <b>30,836.05</b>   |
| <b>CASH FUNDS HELD</b>                  |                            |                          |                          |                    |                    |
| Barclays Community account              | 14,681.78                  | 5,000.00                 | -                        | 19,681.78          | 30,596.41          |
| Savings account                         | 17,001.02                  | -                        | -                        | 17,001.02          | -                  |
| Petty cash                              | 103.13                     | -                        | -                        | 103.13             | 239.64             |
|   | 31,785.93                  | 5,000.00                 | -                        | 36,785.93          | 30,836.05          |

**THE TOYBOX PRESCHOOL**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**YEAR ENDED 31 JULY 2022**

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