

CHARITY NUMBER: 1051390

**BARROW PRE-SCHOOL PLAYGROUP
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MAY 2021**

**CBS (Accounting) Ltd
Oak Business Centre
79-93 Ratcliffe Road
Sileby
Loughborough
LE12 7PU
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Barrow Pre-School Playgroup Annual Report for the year ended 31/05/2021

1. Legal, Bank and Administrative Information

Barrow Pre-School Playgroup is registered with the Charity Commission, registration number 1051390.

It is governed by a constitution adopted on 27 June 2002 and superseded by the new Early Years Alliance Model Constitution.

Barrow Pre-School Playgroup is administered by a committee of volunteer parents elected on an annual basis by members of the Playgroup in accordance with the constitution.

Barrow Pre-School Playgroup funds are held by Santander UK (PLC).

Any two of the following are required signatories to withdraw funds; Treasurer, Chairperson, Secretary and Registrar.

Central Business Services, Oak Business Centre, 79-93 Ratcliffe Road, Sileby, Leicestershire are the nominated independent examiner for inspecting Barrow Pre-School Playgroups financial affairs.

Barrow Pre-School Playgroup is registered with OFSTED, reference number 226250.

Barrow Pre-School Playgroup is a member of the Early Years Alliance, registration number 22840, and is insured through the Early Years Alliance Royal and Sun Alliance Insurance Scheme.

2. Aims

Barrow Pre-School Playgroup aims to enhance the development and education of their children to provide good quality care in a safe environment and provide equal opportunities for all cultures and abilities without discrimination. We offer a broad curriculum of play opportunities with toys and imaginative play, craft activities, socialising, sharing, discipline and routine.

3. Committee Members

Chairperson	Amy Woolmer
Nominated Person/Secretary	Lizzie Moore
Treasurer	Helen Baldock
Committee Members	Nina Henson
	Katy Herridge
	Shelley Crowdell

4. Employees

For the year 2020/21 the committee employed permanent members of staff in the roles of:

Playgroup Manager
Deputy Manager
Administration Manager
Playgroup Assistants (5)

In addition to this, we currently employ two Learning Support Assistants on temporary contracts as well as non-contracted staff on retainer for cover work. We are currently recruiting for a SENDCO post.

5. Year in Review

This year our staff rose admirably to the challenges presented by the ongoing Covid-19 crisis to provide a safe, nurturing setting for all of our children.

The highest number of children on roll during this financial year was 50, 30 being LEA funded and 20 non-funded. The lowest number of children on roll was 37, of which 19 were LEA funded and 18 non-funded.

Despite various challenges faced by the ongoing pandemic which have made some methods of fundraising difficult, the winter fundraising event, an online auction, a first for Playgroup, raised £385. A grant from TARMAC of £350 has also been gratefully received for the purchase of sensory equipment.

A new member of staff was successfully recruited before Easter to support a child requiring one to one support. Recruitment for a SENDCO and Manager is also underway.

6. Finance

Barrow Pre-School Playgroup is a validated provider of childcare, receiving funds from the Local Education Authority for 2, 3 and 4 year olds.

During 2020/21 Barrow Pre-School Playgroup continued to provide places for up to 34 children per session. The fees for this year were £12.30 in LEA funding for eligible children, and £13.00 per session for non-funded children. Morning sessions run from 9.15am to 12.15pm and the afternoon sessions from 12.25pm to 3.25pm.


7. Development

Staff and committee have worked hard throughout the year to respond to the ever growing needs of the playgroup community, and provide excellent and inclusive opportunities for child development. The staff continue to be Playgroup's biggest asset and have risen admirably to the challenges presented this year, and will continue to do so as we realise the effects of the pandemic on child development as well as the community.

Signed by Amy Woolmer on behalf of the trustees:

.....
CC/May2021

Amy Woolmer, Chairperson

 CHARITY COMMISSION FOR ENGLAND AND WALES	Barrow Preschool Playgroup				Charity No (if any)	1051390	
	Annual accounts for the period						
	Period start date		01/06/2020	To	Period end date	31/05/2021	
Section A Statement of financial activities							
Recommended categories by activity		Guidance No	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
			£	£	£	£	£
Incoming resources (Note 1)			F01	F02	F03	F04	19/20
Income and endowments from:							
Donations and legacies		S01	383			383	0
Charitable activities		S02	70661			70661	72958
Other trading activities		S03	1450	650		2100	2215
Investments		S04	111			111	139
Separate material item of income		S05				0	0
Other		S06	6115			6115	0
Total		S07	78720	650	0	79370	75312
Resources expended (Note 2)							
Expenditure on:							
Raising funds		S08				0	89
Charitable activities		S09	73311	1345		74656	87825
Separate material item of expense		S10				0	0
Other		S11				0	0
Total		S12	73311	1345	0	74656	87913
Net income/(expenditure) before investment gains/(losses)		S13	5409	-695		4714	-12601
Net gains/(losses) on investments		S14				0	0
Net income/(expenditure)		S15	5409	-695	0	4714	-12601
Extraordinary items		S16				0	0
Transfers between funds		S17				0	0
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use		S18				0	0
Other gains/(losses)		S19				0	0
Net movement in funds		S20	5409	-695	0	4714	-12601
Reconciliation of funds:							
Total funds brought forward		S21	41120	1973	0	43093	55695
Total funds carried forward		S22	46529	1278	0	47807	43093

Section B Balance sheet						
	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	19/20
Fixed assets						
Intangible assets	B01				0	
Tangible assets	B02				0	
Heritage assets	B03				0	
Investments	B04				0	
Total fixed assets	B05	0	0	0	0	0
Current assets						
Stocks	B06				0	
Debtors (Note 5)	B07	2,405			2,405	276
Investments	B08				0	
Cash at bank and in hand (Note 7)	B09	77,345	1,278		78,623	73,896
Total current assets	B10	79,751	1,278	0	81,029	74,172
Creditors: amounts falling due within one year (Note 6)	B11	7,438			7,438	7,037
Net current assets/(liabilities)	B12	72,313	1,278	0	73,591	67,136
Total assets less current liabilities	B13	72,313	1,278	0	73,591	67,136
Creditors: amounts falling due after one year	B14				0	-
Provisions for liabilities	B15				0	-
Total net assets or liabilities	B16	72,313	1,278	0	73,591	67,136
Funds of the Charity						
Endowment funds (Note 8)	B17				0	-
Restricted income funds (Note 8)	B18		1,278		1,278	824
Unrestricted funds (Note 8)	B19	72,313			72,313	66,312
Revaluation reserve	B20				0	-
Total funds	B21	72,313	1,278	0	73,591	67,136
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name		Date of approval dd/mm/yyyy

Section C Notes to the accounts						
Note 1 Analysis of income						
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year 19/20 £
	Analysis					
Donations and legacies:	Donations and gifts				-	-
	Gift Aid				-	-
	Legacies				-	-
	General grants provided by government/other charities				-	-
	Membership subscriptions and sponsorships which are in substance donations				-	-
	Donated goods, facilities and services				-	-
	Other				-	-
	Total				-	-
Charitable activities:	Income	14,051			14,051	20,953
	Funding	56,598			56,598	52,005
	Other	11			11	40
	Total	70,661			70,661	72,998
Other trading activities:	Fundraising	1,833	650		2,483	2,174
					-	-
	Other (CJRS)	6,115			6,115	-
	Total	7,948	650		8,598	2,174
Income from investments:	Interest income	111			111	139
	Dividend income				-	-
	Rental and leasing income				-	-
	Other				-	-
	Total	111	-	-	111	139
Separate material item of income:					-	-
					-	-
					-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income				-	-
	Gain on disposal of a tangible fixed asset held for charity's own use				-	-
	Gain on disposal of a programme related investment				-	-
	Royalties from the exploitation of intellectual property rights				-	-
	Other				-	-
	Total	-	-	-	-	-
TOTAL INCOME		78,720	650	-	79,370	75,312

Section C		Notes to the accounts			(cont)	
Note 2		Analysis of expenditure				
	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Expenditure on raising funds:	Staging fundraising events				-	89
					-	-
	Total expenditure on raising funds	-	-	-	-	89
Expenditure on charitable activities	Wages amd Salary costs (Note 3 & 4)	61,806			61,806	72,620
	Rent	5,697			5,697	7,224
	Snacks, Hygiene and cleaning	1,706	250		1,956	1,155
	Equipment	684	800		1,484	380
	Staff Training	250			250	249
	Session activity	109			109	360
	Software costs	331			331	432
	Insurance & Subscriptions	956			956	1,212
	Telecommunications	301			301	250
	Stationery/Advertising	284	295		579	2,668
	Craft and consumables	330			330	323
	Registrars Cost/managers admin	226			226	318
	Committee costs	20			20	123
	Affiliations / renewals	142			142	40
	Accountancy fees (Note 3)	470			470	470
	Total expenditure on charitable activities	73,311	1,345	-	74,656	87,825
	Separate material item of expense					-
					-	-
					-	-
					-	-
	Total	-	-	-	-	-
Other						
					-	-
					-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		73,311	1,345	-	74,656	87,913

Section C	Notes to the accounts	(cont)
Note 3	Details of certain items of expenditure	
3.1 Fees for examination of the accounts		
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i>		
		This year £
Independent examiner's fees		470
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		1278
		1107.6

Note 4		Paid employees	
<i>Please complete this note if the charity has any employees.</i>			
4.1 Staff Costs			
		This year	Last year
		£	£
Salaries and wages		59,760	70,727
Social security costs		336	691
Pension costs (defined contribution scheme)		433	455
Other employee benefits			
Total staff costs		60,528	71,873
Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party			
<i>Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.</i>			
No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000		TRUE	
4.2 Average head count in the year		This year	Last year
		Number	Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	12	12
	Governance	-	-
	Other	-	-
Total		12	12

Section C	Notes to the accounts	(cont)
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Note 5 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

5.1 Analysis of debtors			This year	Last year
			£	£
			-	-
Trade debtors			2,405	276
Prepayments and accrued income				
Other debtors			-	-
Total			2,405	276

Note 6 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

6.1 Analysis of creditors				
	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	7,272	7,022	-	-
Taxation and social security	69	-	-	-
Other creditors	97	15	-	-
Total	7,438	7,037	-	-

Note 7 Cash at bank and in hand

			This year	Last year
			£	£
Short term cash investments (less than 3 months maturity date)			-	-
Short term deposits			-	-
Cash at bank and on hand			78,623	73,896
Other			-	-
Total			78,623	73,896

Section C	Notes to the accounts		(cont)					
Note 8	Charity funds							
8.1 Details of material funds held and movements during the CURRENT reporting period								
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.								
* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds								
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	Charitable activities	41120	78720	-73311			46529
Co-op	R	Website Development	1223		-295			928
Loughbrough University	R	Book Corner	750		-750			0
Vinci	R	Sand trays		50	-50			0
Co-op	R	Wmas party and cleaning supplies		250	-250			0
Tarmac	R	Sensory Equipment		350				350
Other funds	N/a	N/a						
Total Funds			43093	79370	-74656	0	0	47807

Section C	Notes to the accounts	(cont)
Note 9	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
<p>Non Moneytary Assets:</p> <p>These include the equipment used at Playgroup, fundraising stock and games. Items have been purchased over a number of years. The accounts are prepared on an Income and Expenditure basis so no depreciation is shown in the accounts.</p> <p>A full list of assets showing the purchase value is prepared by the Treasurer and will be presented to the AGM. The re-valuation at 31st May 2021, based on cost price is £8038.19. This does not represent the net realisable value or written down valuation.</p> <p>Committee members received no remuneration during the year.</p>		



**Barrow Pre-School Playgroup
Reserves Policy
June 2021**

As a responsible employer and childcare provider, Barrow Pre-School Playgroup has a reserve which currently stands at £23,484.65.

The following reserve amounts have been agreed by the Finance Sub-Committee based on an assessment of the contracted hours and length of service of permanent staff in post from the beginning of the academic year 2020/21.

Redundancy costs up to 31 May 2021 (not including notice)	£12,000
Rent of 1.5 terms/18 weeks	£3,805
Advertising	£220
Holiday Pay for 1 year	£7,000
Wage Bill for 4 weeks	£6,000
Total	£29,025
Shortfall	£5,540.35

The Finance Sub-Committee have agreed that the financial position will be reviewed after the end of year accounts have all been finalised and at the AGM in July 2021, if agreed by the full committee, funds will be transferred from the current account to make up the shortfall.

Registered Charity Number 1051390

BARROW PRE-SCHOOL PLAYGROUP

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 May 2021 which are set out in this report.

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Charities Act
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act, as amended
- to state whether particular matters have come to my attention

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 a 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 the trustees concerning any such matters. The procedures undertaken do not provide all of 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.

In connection with our examination, no matter has come to our attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.



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Julia Johnson MAAT
CBS (Accounting) Ltd
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Date: 22/06/2021

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