



# Acorn Playgroup and Pre-School

Whitehill, Welwyn, AL6 9FN

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## Minutes of Annual General Meeting

Thursday 15<sup>th</sup> October 2020

8pm online

Attendees: Amanda Birtles (Acorn Manager), Delia Alves (Acorn), Claire O'Connell (Trustee), Emma Clack (Trustee), Liz Ward (Parent), Jana Peake (Parent), Chris Clements (Parent), Annie Swan (Parent)

Apologies: Kim Hatt (Trustee), Lauren Walker (Trustee), Mrs McLellan (Deputy Manager)

### 1. Welcome

Amanda Birtles welcomed everyone to the meeting, Acorn's first online AGM.

### 2. Apologies for Absence

Noted above.

### 3. Minutes from 2018 AGM

The minutes from last year were distributed via email to all parents and staff on 27<sup>th</sup> October 2019 and again on 14<sup>th</sup> October 2020 with no queries raised, therefore the minutes were confirmed as read and agreed.

### 4. Manager's Report – Amanda Birtles

What a year we have had in 2020, we have almost forgotten about September to December 2019.

This time last year we were worrying about our impending Ofsted Inspection, planning on how we could enhance the garden whilst looking forward to our first whole year of running at full capacity. We were really looking forward to the year ahead. Never, ever did we anticipate that within six months such a catastrophic event as the coronavirus pandemic that would change everything.

I have written a full account of our actions to date with regards to Coronavirus at the end of this report. We are still 'in the thick of it' regarding the virus and I anticipate we will continue to be for the next 12 – 18 months. So for the time being, we need to continue to manage the threat of coronavirus on a daily basis within the setting, pay close attention to our finances to make Acorn as robust as we can make it and always look ahead to the future.

Looking back to the start of last year everything was very positive; we had an excellent team of experienced staff, we were running at full capacity, we were planning lots of fundraising events with focus on building the Acorn community as well as raising funds. We were beginning our long term plan to raise funds to enhance our building and eventually replace all of our building with a more permanent one as well as

continuing with our short term plan of developing the garden. Things were looking good, our finances were looking excellent and the Trustees and I were hopeful for the year ahead.

In the setting, we changed our afternoons by adding outings to the local area, sports activities and cooking to enhance the experiences of our pre-schoolers which was a great success. We went on trips to the village, went on walks around the local area and playing fields incorporating the EYFS in all the activities with the focus on making learning fun and interesting for the children. The children particularly enjoyed the cooking activities and proudly took home what they had made at the setting. The apple turnovers were a particular success for children and staff alike!

We have always focused on the development of language, communication, interpersonal, listening, play, exploration and thinking skills at Acorn. Last year we enhanced our communication development by expanding our use of Makaton within the setting and introduced a new sign every week. We introduced a weekly story for our pre-school children which we extended with supporting activities in the setting. Our playgroup children continue to develop their language and communication skills through music, song and dance time in the morning. We all really enjoyed the new 9 o'clock "Shake and Wake" music that got our blood pumping and ready for the day ahead.

We had a great Christmas with a pre-school Christmas concert that was amazing and enjoyed by all the parents and carers. The Christmas Fair was a huge success and enjoyed by everyone who attended. We ended the term on a high, little did we know what was coming in 2020.

The New Year started and we began to hear of the coronavirus outbreak in China but it seemed far away and not something we should worry particularly about. Our term started well and all was settled at Acorn. We were constantly thinking of our Ofsted inspection, hoping that we had understood the new inspection criteria and could achieve another Outstanding Provider report. Every time the phone rang we worried that it was the dreaded one informing us of their visit. Eventually on February 3rd we got the call. No matter how much we strive to make Acorn the best we can, and we believe that we have, having an Ofsted Inspection is terrifying for all the staff. The inspector was very hard to read and we genuinely did not know how we had done until she announced it at the end of the inspection. But, we did it! Outstanding in all areas with no recommendations for changes to our practice. We were all so proud of what we had achieved. We always take great pride in how we operate as a setting and pride ourselves that the care, teaching and the nurture we give to all of the children in our care is to the highest standard that we can provide. Ofsted confirming that with our outstanding rating was amazing and important for our families; they need to be reassured that their decision to leave their children in our care was the right one and know that we are being judged by an outside agency on how we deliver our care.

So Acorn was Outstanding, again.

Never did we think that we would writing to parents informing them of Acorn closing for most of our children. Please read the Coronavirus section below for life at Acorn from the end of March 2020 until re-opening to all children in September 2020.

So what is next for Acorn over the next academic year? Most definitely challenging for everyone and Acorn is no exception. We have been told by local government that they will honour payments for funded children for this year which enables us to plan financially for the year ahead. We should be running at approx. 90% capacity from September 2020 to July 2021 but things do change, so we monitor this very closely. However, if capacity remains as it is now, we will be stable for this year. We did lose some children at the start of the term where parents were hesitant to start their child at any setting in the current climate and some parents had to reduce their hours due to Furlough. Last year through careful financial management we made a healthy profit which we planned to use for our medium and long term goals of developing our outside area and beginning to save for expanding or purchasing a new building. These goals may have to be postponed and this money placed in reserve to support Acorn if things change in the next 12 – 18 months bring. If we continue as we are, we are unlikely to need it but in these uncertain times it is good to have the stability that this money provides for Acorn.

Our focus is to continue to provide the outstanding care that we always have, deal with the ever changing climate of Coronavirus, keep smiling, keep looking to the future and keeping safe.

## **Conclusion**

I am going to repeat what I wrote last year about the Acorn team as I think it says it all for me. Acorn is made up of a group of dedicated, enthusiastic, committed, caring, professional, thoughtful, interested and on occasion slightly whacky team of individuals who make it the unique setting that it is. They make Acorn the outstanding setting that it is. Especially now, working in the current climate of coronavirus where it is stressful and really hard work but everyone has been incredible at trying to keep us all safe during this very demanding time. Thank you to Linda McLellan, Karen Redmond, Abbie Pearce, Delia Alves, Lisa Johnson, Angela Lumsdon, Sonia Wilsher, Roxanne Mann, Hazel Wright, Ann Duffett and Lesley Jordan. Lesley, our cleaner, retired during coronavirus and we hope that she is enjoying her retirement with her family and grandchildren.

I could not have managed the impact of Acorn's closure due to coronavirus without the support and help of Claire O'Connell (Chair) and Emma Clack (Secretary), thank you for supporting me during the scariest time of my career. Linda McLellan and Delia Alves were a constant support to me during our partial closure and continue to be during this pandemic, thank you.

The ongoing support of all the Trustees is essential to Acorn and they all do a super job supporting me and organising fundraising events, without you we would not be here, thank you.

Parents, thank you for entrusting your children in our care and supporting Acorn in all its endeavours.

Amanda Birtles, Manager

## **Coronavirus**

Coronavirus meant that we had to do something that we had never anticipated; closing Acorn to all but a few children during the country wide lock down. It was with a heavy heart I wrote to parents about the closure of Acorn but we needed to follow government policy and support the NHS. We remained opened during this time with a 'skeleton staff' for children whose parents were key workers. It was a surreal and scary experience it felt like the entire world was on hold but we were working as 'normal'. But we were proud to be able to support our Key Workers. Thank you to Sonia Wilsher, Delia Alves and Linda McLellan for working with me at Acorn during this time.

As a setting we are used to reading and embedding government guidelines in our everyday practice but normally local government provides us information from central government in the form of a draft document, we look through it, ask questions during the consultation period, then receive training or guidelines on how this will impact our practice before we then implement the changes.

This was not the case at this time. On a daily basis, coronavirus updates were emailed directly from central government, they could be amended within the next hour, sometime several times a day and actions needed to be implemented immediately. We became addicted to our phones checking for updates and changes to give us guidance on what to do and how to do it. Local government where given information at the same time as us and we could not rely on getting updates from them in time.

We had to adapt our practice before to we -opened to a few more children in June. Staff were given training about identifying children whose mental health had been affected by being in lock-down as well as identifying possible symptoms of abuse. We thoroughly reviewed how we would operate and ensured that we all understood and could work with the controls that we had put in place to minimise risk within the setting. At this time we welcomed Karen Redmond and Angela Lumsdon back into the setting. Although we were apprehensive about opening to more children, we were confident that we had put every control measure that we could to keep the children, staff and parents safe these were recorded in our comprehensive risk assessment. It was really good to re-open for the children, staff and parents. It enabled us to test our control measures which were robust and worked well. It enabled children who were starting primary school in September to return to the setting which helped their emotional wellbeing and

Acorn Playgroup and Pre-School

Registered Charity Number 1054698

social skills. Parents reported that their children's behaviour and general demeanour had improved once they returned to school.

Then we had to wait for government guidelines on if we would open and how we would operate if we opened to all children in September 2020.

However, we knew that we were unlikely to be given these guidelines from government in a timely manner, so we started our own plan on how we could re-open for all of our children.

We devised two bubbles, using two separate parts of the classroom and two separate parts of the garden with two separate teams of staff. Why? Separating the two bubbles means that if we have an outbreak in one, we can hopefully keep the other one open. We also were able to provide a very high ratio of staff for our 2 year old playgroup children who would need more support on personal hygiene which was essential to minimise transmission of any virus within the setting. We wanted to try to keep children at Acorn as much as possible.

Thank goodness we had planned because Government Guidelines were sent out one week before we opened, if we would have waited for these before we planned how to operate it would have been disastrous with a much less organised start to the term.

It has been a real test for us as a setting. We've had to make major adjustments in most areas of our operation and communication is a challenge for everyone. However, things are settling down and we are finding a way to work that feels a little bit like normal.

It is stressful for staff though, constant monitoring of children for signs of COVID; new coughs, raised temperatures and general symptoms of illness coupled with ensuring that they wash their hands more frequently, don't touch their faces, wash their hands after coughing and sneezing is exhausting and takes its toll on everyone.

Autumn term is also the term when we see the most cases of general illness within the children and therefore staff and older children get their MMR and 4-in-1 pre-school booster immunisations. This has added yet another level of challenge for staff trying to monitor who is showing signs of possible coronavirus. We are not able to determine whether a child is presenting with Coronavirus/ a simple cold or reacting to their immunisation, all we know is that after two attempts within 20 minutes a child in our care has a raised temperature. All we can do is follow our Risk Assessment, in line with government guidelines, and send the child home and ask for them to be tested and request that the household follow government guidelines 'on suspected cases of coronavirus within a household'. It can be frustrating for parents but ultimately we all want to keep our family, friends, children, parents, carers and staff at Acorn safe and only be following government guidelines with we achieve this.

All the while, we are trying to run as 'normal' a session as we can to support, nurture and teach all the children in our care.

Everyone is absolutely exhausted at the end of the week.

The staff are doing an amazing job in very challenging circumstances.

Everyone is trying to keep positive, keep smiling and continuing to look to a better future. If we all work together with a little patience, understanding and think about others as well as ourselves, we will get through this together.

Amanda Birtles, Manager

15th October 2020

## **Chair's Report – Claire O'Connell**

### **Welcome/ Introduction**

Firstly a big "thank you" to all the team and trustees for another successful year at Acorn despite being one of the most challenging, if not the most challenging, that we have experienced as a setting. The dedication from Mrs Birtles and the staff team has been incredible so a huge 'thank you' to them all. Thank you also to the families that have supported Acorn over the year and especially over the past 6 months or so.

Donations, messages of support and for embracing the 'new normal' operations and practises that Acorn have had to set out to keep us all safe.

A special mention to Kim Hatt, who after many years supporting Acorn officially has decided to step down as treasurer. Thank you to Kim, and we hope she will continue to support our fundraising events. We are also sad to say goodbye to Lauren Walker who has been part of the trustee team for the past year. Thank you both for all your support.

### **Covid19**

This year's report could not happen without the mention of the pandemic which has shaped the year and will continue to shape the lives of our children. A huge amount of effort and research has gone into reworking the way Acorn operates and I am delighted that due to the stringent system and cleaning operations all staff and children are able to stay safe and healthy within the setting.

### **Ofsted**

The absolute highlight of the past year has of course been our Ofsted inspection and following report which graded Acorn as an 'Outstanding' setting. Mrs Birtles and the team have worked incredibly hard to maintain the standards and opportunities for the children so we are delighted for the recognition again from Ofsted. I think we can all agree it is a magical place to play and learn.

### **Waiting list**

Mrs Birtles and Mrs Alves regularly review our numbers and waiting list to ensure the stream of new families applying for and entering Acorn is a smooth process. We have managed to meet all the requests from parents for this term and next already and have some spaces left.

### **Fundraising**

The committee have raised a total of £3.6k in the last year through successful events and kind donations from individuals, which given that we were only an operational fundraising team for 6 months of the year is a fantastic amount!

Our most successful events were the Halloween/Autumn scavenger hunt and the Christmas fair. The Halloween scavenger hunt will be operating as usual again this month.

Sadly, we are not in a position to host a physical Christmas fair this year but we do have lots of ideas and plans in place for virtual events and activities for the children within the setting. The fun will go on!!

### **The future of Acorn/The year ahead**

As you will see from the financial statement, Acorn is in a very good position financially and has survived the recent loss of earnings through fees etc, incredibly well. Moving forward we have a healthy pot to be able to look into renovations for the building and continuing with plans for an extension and a separate staffroom/kitchen area.

## 5. Treasurer's Report – Delia Alves & Kimberley Hatt

### Financial Summary for 2018-2020:

Acorn started the academic year again continuing to thrive, with the majority of our playgroup children moving into our pre-school/full days sessions in addition to welcoming lots of new children and their families to the setting.

We were then faced with the national forced closure of educational settings on 20<sup>th</sup> March 2020 due to the Covid-19 pandemic – an event we could never have foreseen or accounted for. The closure of Acorn over this period undoubtedly had a financial impact on our year end profit with an approximate loss of £14,000 in invoiced fees for the Summer term, however, with extremely careful financial planning in addition to managing the opening of Acorn with a minimal number of staff for the duration of the lock down period, we are pleased to announce that Acorn managed to report a profit of just over £31,000 at the end of the financial year.

We have included a summary of Acorn Playgroup and Pre-school's finances over the last financial year (30<sup>th</sup> September 2019 – 1<sup>st</sup> August 2020), including those from the previous financial year for comparison for a more in-depth view of both our incoming and expenditure.

	2018/2019	2019/2020
	£	£
<b>INCOMINGS</b>		
Fees (Hertfordshire County; Invoive; lunch club; reg fees)	139,845.52	158,282.96
Fundraising	6,001.68	3,328.02
Other (Uniform; Petty Cash)	430.00	871.06
Interest	60.00	48.72
<b>Total</b>	<b>146,337.21</b>	<b>162,530.76</b>
<b>OUTGOINGS</b>		
Wages; NI; Tax; Staff pension; (Furlough 2020 only)	(107,726.65)	(104,877.73)
Rent and Insurance	(3,974.89)	(1,974.50)
Utilities	(6,002.35)	(6,318.41)
Building and Garden	(19,984.82)	(3,953.99)
Uniform and Book bags	(148.25)	(358.10)
Petty Cash	(205.36)	(343.85)
Snack and Household	(1,965.81)	(1,341.70)
Equipment; Class and Office Stationary and Craft	(6,448.32)	(7,378.02)
Professional Fees and Memberships; Staff Training	(1,204.17)	(4,013.74)
Advertising	(215.00)	(130.00)
Banking fees	(91.42)	(75.86)
Other	(0)	(0)
<b>Total</b>	<b>(147,967.04)</b>	<b>(130,765.90)</b>
<b>ANNUAL PROFIT/(LOSS)</b>	<b>(1,629.83)</b>	<b>31,764.86</b>

Although Acorn returned a profit last year, we have already faced several deficits to our expected income and expenditure for the current financial year. The loss of a number of new starters and reductions in previously requested sessional hours due to change in financial circumstances; the expense of facilitating the staffing and resourcing of two separate classrooms; the ongoing threat of the Covid-19 pandemic and the closure of the government's furlough scheme at the end of this month result in Acorn needing to ensure that our costings for at least the next two financial years are tightly managed.

As a charity, we do not aim to end each financial year with large amounts of profit and instead, prefer to spend our funds on improving the setting and ensuring the children enjoy the best learning experiences through quality teaching and resources. Whilst the profits from the 2019/20 financial year will be retained as an indemnity in case of further income reductions caused by the current pandemic, any remaining funds will be saved towards our long-term goal of replacing the current Acorn building.

We would like to thank Amanda Birtles and the Acorn team, for their efforts in not only continuing to keep Acorn operating during an exceptionally difficult time but for effectively managing our outgoings and keeping costs down. Thank you to our fantastic team of trustees for striving on with their fundraising efforts even in the face of a national pandemic where social events and interactions were simply not possible. We are extremely grateful for the hard work of all of the Acorn team.

In addition, we would like to say a huge thank-you to Keith Jones, Acorn's accountant, for his invaluable assistance during this time.

#### **Finances 2020 -2021:**

For 2020/21 we must continue to strive to run cost effectively:

- Further our reserve funds in the event of another forced closure
- Purchase of additional equipment and services to complete the renovation of our outdoor area
- Refresher training for teaching staff
- Continuing financial obligation as employers, redundancy contingency fund and pension contributions.
- Increase in staffing levels and costs associated with the operation of separate teaching areas within Acorn.

#### **6. Election of Trustees**

Amanda Birtles confirmed that Acorn are looking for new trustees to join the team. All current trustees who wished to remain could nominate themselves and be seconded. Amanda also invited any new trustees to come forward or to express an interest and ask any questions. It was confirmed that Kim Hatt and Lauren Walker would step down in their role as trustees but would continue to support fundraising events.

The new trustee team for 2019/2020 were confirmed as:

- Claire O'Connell – seconded by Emma Clack – position of Chairperson
- Emma Clack – seconded by Amanda Birtles – position of Secretary
- Chris Clements – seconded by Delia Alves – position of Treasurer
- Annie Swan – seconded by Claire O'Connell - General Trustee
- Liz Ward – seconded by Annie Swan – support role in fundraising
- Jana Peake – seconded by Liz Ward – support role in fundraising

#### **7. AOB & Questions**

A question was raised for Amanda Birtles re: the Ofsted inspection and learnings from the inspection and result. Amanda confirmed that the setting was already in the process of changing ways of working for staff i.e. not working unpaid out of hours, and that Ofsted were happy with that progress. In addition, the setting were already focussing on each child as a unique child before February. Amanda discussed safe recruitment of staff which has always been important to the setting. It was acknowledged that more work could be done on home learning following the experiences of this year and the unprecedented closure.

A question was raised for Amanda Birtles re: how to get sight of families who may have increased worry and anxiety following the coronavirus pandemic. Amanda confirmed that the Key Person role was critical to

all children at the setting and that the wellbeing of all children is discussed weekly between the Key Person and Amanda to ensure any potential issues are addressed, if they are known. Acorn promotes Families First to parents if needed and will do more work on promoting this service.

A question was raised re: parents evening being held on Zoom. All agreed that parents evening was a positive event and should continue to happen. Amanda stressed that it is a challenge for the setting if held on Zoom however the staff will explore all options available.

Trustee meeting scheduled for week of 2<sup>nd</sup> November 2020 – date to be confirmed.

**Meeting ended 9:45pm**





## Treasurer 2019-2020 Annual Report

Provided by Kimberley Hatt and Delia Alves

### October 2020

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Does anyone have any questions?.

## Your Company Tax Return

If we send the company a Notice to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

## Company information

1	Company name	Acorn Playgroup & Pre-School
2	Company registration number	
3	Tax reference	9222951219730
4	Type of company	8

Northern Ireland (This section is currently not in use )

Put an 'X' in the appropriate box(es) below

5 NI trading activity

☐

6 SME

☐

7 NI employer

☐

8 Special circumstances

☐

About this return

This is the above company's return for the period

30 From DD MM YYYY

01/09/2019

35 To DD MM YYYY

31/08/2020

Put an 'X' in the appropriate box(es) below

40 A repayment is due for this return period

☐

45 Claim or relief affecting an earlier period

☐

50 Making more than one return for this company now

☐

55 This return contains estimated figures

☐

60 Company part of a group that is not small

☐

65 Notice of disclosable avoidance schemes

☐

Transfer Pricing

70 Compensating adjustment claimed

☐

75 Company qualifies for SME exemption

☐

Accounts and computations

80 I attach accounts and computations for the period to which this return relates

☐

85 I attach accounts and computations for a different period

☐

## About this return continued

90	If you are not attaching the accounts and computations, say why not	
	<div>Not within charge to CT</div>	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies – form CT600A	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions - form CT600B	<input type="checkbox"/>
105	Group and consortium - form CT600C	<input type="checkbox"/>
110	Insurance – form CT600D	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E	<input checked="" type="checkbox"/>
120	Tonnage Tax - form CT600F	<input type="checkbox"/>
125	Northern Ireland - form CT600G (This section is currently not in use)	<input type="checkbox"/>
130	Cross-border Royalties - form CT600H	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - form CT600I	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - form CT600J	<input type="checkbox"/>
141	Restitution Tax – form CT600K	<input type="checkbox"/>

## Tax calculation

### Turnover

145	Total turnover from trade	£ <input type="text"/>
150	Banks, building societies, insurance companies and other financial concerns – <i>put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145</i>	<input type="checkbox"/>

### Income

155	Trading profits	£ <input type="text"/>
160	Trading losses brought forward claimed against profits	£ <input type="text"/>
165	Net trading profits    - box 155 minus box 160	£ <input type="text"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	£ <input type="text"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>
175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£ <input type="text"/>

## Income continued

180	Non-exempt dividends or distributions from non-UK resident companies	£	<input type="text"/>
185	Income from which Income Tax has been deducted	£	<input type="text"/>
190	Income from a property business	£	<input type="text"/>
195	Non-trading gains on intangible fixed assets	£	<input type="text"/>
200	Tonnage Tax profits	£	<input type="text"/>
205	Income not falling under any other heading	£	<input type="text"/>

## Chargeable gains

210	Gross chargeable gains	£	<input type="text"/>
215	Allowable losses including losses brought forward	£	<input type="text"/>
220	Net chargeable gains - box 210 minus box 215	£	<input type="text"/>

## Profits before deductions and reliefs

225	Losses brought forward against certain investment income	£	<input type="text"/>
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£	<input type="text"/>
235	Profits before other deductions and reliefs - net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£	<input type="text"/>

## Deductions and reliefs

240	Losses on unquoted shares	£	<input type="text"/>
245	Management expenses	£	<input type="text"/>
250	UK property business losses for this or previous accounting period	£	<input type="text"/>
255	Capital allowances for the purposes of management of the business	£	<input type="text"/>
260	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>
263	Carried-forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>

## Deductions and Reliefs continued

<b>265</b>	<b>Non-trading losses on intangible fixed assets</b>	£	<input type="text"/>
<b>275</b>	<b>Total trading losses of this or a later accounting period</b>	£	<input type="text"/>
<b>280</b>	<b>Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275</b>		<input type="checkbox"/>
<b>285</b>	<b>Trading losses carried forward and claimed against total profits</b>	£	<input type="text"/>
<b>290</b>	<b>Non-trade capital allowances</b>	£	<input type="text"/>
<b>295</b>	<b>Total of deductions and reliefs - total of boxes 240 to 275, 285 and 290</b>	£	<input type="text"/>
<b>300</b>	<b>Profits before qualifying donations and group relief - box 235 minus box 295</b>	£	<input type="text"/>
<b>305</b>	<b>Qualifying donations</b>	£	<input type="text"/>
<b>310</b>	<b>Group relief</b>	£	<input type="text"/>
<b>312</b>	<b>Group relief for carried forward losses</b>	£	<input type="text"/>
<b>315</b>	<b>Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312</b>	£	<input type="text"/>
<b>320</b>	<b>Ring fence profits included</b>	£	<input type="text"/>
<b>325</b>	<b>Northern Ireland profits included (This section is currently not in use )</b>	£	<input type="text"/>

## Tax calculation

Enter how much profit has to be charged and at what rate of tax

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
<b>330</b>		<b>335</b>	£	<b>340</b>		<b>345</b>	£ p
		<b>350</b>	£	<b>355</b>		<b>360</b>	£ p
		<b>365</b>	£	<b>370</b>		<b>375</b>	£ p
<b>380</b>		<b>385</b>	£	<b>390</b>		<b>395</b>	£ p
		<b>400</b>	£	<b>405</b>		<b>410</b>	£ p
		<b>415</b>	£	<b>420</b>		<b>425</b>	£ p

**Corporation Tax** *total of boxes 345, 360, 375, 395, 410 and 425*

430	£	
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**Marginal relief for ring fence trades**

435	£	
-----	---	--

**Corporation Tax chargeable** *box 430 minus box 435*

440	£	
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**Reliefs and deductions in terms of tax**

445	<b>Community investment relief</b>	£	
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450	<b>Double taxation relief</b>	£	
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455	<b>Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim</b>	
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460	<b>Put an 'X' in box 460 if box 450 includes any amount carried back from a later period</b>	
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465	<b>Advanced Corporation Tax</b>	£	
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470	<b>Total reliefs and deduction in terms of tax</b> <i>- total of boxes 445, 450 and 465</i>	£	
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## Calculation of tax outstanding or overpaid

<b>475</b>	<b>Net Corporation Tax liability</b> – box 440 minus box 470	£	<input type="text"/>
<b>480</b>	<b>Tax payable on loans and arrangements to participators</b>	£	<input type="text"/>
<b>485</b>	<b>Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A</b>		<input type="checkbox"/>
<b>490</b>	<b>CFC tax payable</b>	£	<input type="text"/>
<b>495</b>	<b>Bank Levy payable</b>	£	<input type="text"/>
<b>496</b>	<b>Bank surcharge payable</b>	£	<input type="text"/>
<b>500</b>	<b>CFC tax , bank Levy and bank surcharge payable</b> – total of box 490 ,495 and 496	£	<input type="text"/>
<b>505</b>	<b>Supplementary charge (ring fence trades) payable</b>	£	<input type="text"/>
<b>510</b>	<b>Tax chargeable</b> – total of boxes 475, 480, 500 and 505	£	<input type="text"/>
<b>515</b>	<b>Income Tax deducted from gross income included in profits</b>	£	<input type="text"/>
<b>520</b>	<b>Income Tax repayable to the company</b>	£	<input type="text"/>
<b>525</b>	<b>Self-assessment of tax payable payable before restitution tax</b> – box 510 minus box 515	£	<input type="text"/>
<b>527</b>	<b>Restitution tax</b>	£	<input type="text"/>
<b>528</b>	<b>Self-assessment of tax payable</b> – total of boxes 525 and 527	£	<input type="text"/>

## Tax reconciliation

<b>530</b>	<b>Research and Development credit</b>	£ <input type="text"/>
<b>535</b>	<b>Vaccine tax credit (not currently used)</b>	£ <input type="text"/>
<b>540</b>	<b>Creative tax credit</b>	£ <input type="text"/>
<b>545</b>	<b>Total of Research and Development credit and creative tax credit</b> – total box 530 to 540	£ <input type="text"/>
<b>550</b>	<b>Land remediation tax credit</b>	£ <input type="text"/>
<b>555</b>	<b>Life assurance company tax credit</b>	£ <input type="text"/>
<b>560</b>	<b>Total land remediation and life assurance company tax credit -</b> total box 550 and 555	£ <input type="text"/>
<b>565</b>	<b>Capital allowances first-year tax credit</b>	£ <input type="text"/>
<b>570</b>	<b>Surplus Research and Development credits or creative tax credit payable</b> – box 545 minus box 525	£ <input type="text"/>
<b>575</b>	<b>Land remediation or life assurance company tax credit payable -</b> total of boxes 545 and 560 minus boxes 525 and 570	£ <input type="text"/>
<b>580</b>	<b>Capital allowances first-year tax credit payable -</b> boxes 545, 560 and 565 minus boxes 525, 570 and 575	£ <input type="text"/>
<b>585</b>	<b>Ring fence Corporation Tax included</b>	£ <input type="text"/>
<b>586</b>	<b>NI Corporation Tax included</b> (This section is currently not in use)	£ <input type="text"/>
<b>590</b>	<b>Ring fence supplementary charge included</b>	£ <input type="text"/>
<b>595</b>	<b>Tax already paid (and not already repaid)</b>	£ <input type="text"/>
<b>600</b>	<b>Tax outstanding –</b> box 525 minus boxes 545, 560, 565 and 595	£ <input type="text"/>
<b>605</b>	<b>Tax overpaid including surplus or payable credits -</b> total sum of boxes 545, 560, 565 and 595 minus 525	£ <input type="text"/>
<b>610</b>	<b>Group tax refunds surrendered to this company</b>	£ <input type="text"/>
<b>615</b>	<b>Research and Development expenditure credits surrendered to this company</b>	£ <input type="text"/>

## Indicators and information

620	Franked investment income/Exempt ABGH distributions	£	<input type="text"/>
625	Number of 51% group companies		<input type="text"/>
Put an 'X' in the relevant boxes, if in the period, the company:			
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations		<input type="checkbox"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations		<input type="checkbox"/>
635	is within a group payments arrangement for the period		<input type="checkbox"/>
640	has written down or sold intangible assets		<input type="checkbox"/>
645	has made cross-border royalty payments		<input type="checkbox"/>

## Information about enhanced expenditure

### Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company		<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company		<input type="checkbox"/>
660	R&D enhanced expenditure	£	<input type="text"/>
665	Creative enhanced expenditure	£	<input type="text"/>
670	R&D and creative enhanced expenditure <i>total box 660 and 665</i>	£	<input type="text"/>
675	R&D enhanced expenditure of a SME on work sub contracted to it by a large company	£	<input type="text"/>
680	Vaccine research expenditure	£	<input type="text"/>

### Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	£	<input type="text"/>
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## Information about capital allowances and balancing charges

### Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £ <input type="text"/>	
Machinery and plant - special rate pool	695 £ <input type="text"/>	700 £ <input type="text"/>
Machinery and plant - main pool	705 £ <input type="text"/>	710 £ <input type="text"/>
Structures and buildings	711 £ <input type="text"/>	
Electric charge - points	713 £ <input type="text"/>	714 £ <input type="text"/>
Business premises renovation	715 £ <input type="text"/>	720 £ <input type="text"/>
Enterprise zones	721 £ <input type="text"/>	722 £ <input type="text"/>
Zero emissions goods vehicles	723 £ <input type="text"/>	724 £ <input type="text"/>
Other allowances and charges	725 £ <input type="text"/>	730 £ <input type="text"/>

### Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £ <input type="text"/>	
Structures and buildings	736 £ <input type="text"/>	
Electric charge-points	737 £ <input type="text"/>	738 £ <input type="text"/>
Business premises renovation	740 £ <input type="text"/>	745 £ <input type="text"/>
Enterprise zones	746 £ <input type="text"/>	747 £ <input type="text"/>
Zero emissions goods vehicles	748 £ <input type="text"/>	749 £ <input type="text"/>
Other allowances and charges	750 £ <input type="text"/>	755 £ <input type="text"/>

## Qualifying expenditure

<b>760</b>	Machinery and plant on which first year allowance is claimed	£ <input type="text"/>
<b>765</b>	Designated environmentally friendly machinery and plant	£ <input type="text"/>
<b>770</b>	Machinery and plant on long-life assets and integral features	£ <input type="text"/>
<b>771</b>	Structures and buildings	£ <input type="text"/>
<b>775</b>	Other machinery and plant	£ <input type="text"/>

## Losses, deficits and excess amounts

### Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	<b>780</b> £ <input type="text"/>	<b>785</b> £ <input type="text"/>
Losses of trades carried on wholly outside the UK	<b>790</b> £ <input type="text"/>	
Non-trade deficits on loan relationships and derivative contracts	<b>795</b> £ <input type="text"/>	<b>800</b> £ <input type="text"/>
UK property business losses	<b>805</b> £ <input type="text"/>	<b>810</b> £ <input type="text"/>
Overseas property business losses	<b>815</b> £ <input type="text"/>	
Losses from miscellaneous transactions	<b>820</b> £ <input type="text"/>	
Capital losses	<b>825</b> £ <input type="text"/>	
Non-trading losses on intangible fixed assets	<b>830</b> £ <input type="text"/>	<b>835</b> £ <input type="text"/>

## Excess amounts

Amount	Maximum available for surrender as group relief
Non-trade capital allowances	840 £ <input type="text"/>
Qualifying donations	845 £ <input type="text"/>
Management expenses	850 £ <input type="text"/> 855 £ <input type="text"/>

## Northern Ireland information (This section is currently not in use )

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ <input type="text"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ <input type="text"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ <input type="text"/>

## Overpayments and repayments

### Small repayments

860	Do not repay sums of £ <input type="text"/> or less
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.	

### Repayments for the period covered by this return

865	Repayment of Corporation Tax	£ <input type="text"/>
870	Repayment of Income Tax	£ <input type="text"/>
875	Payable Research and Development tax credit	£ <input type="text"/>
880	Payable Research and Development expenditure credit	£ <input type="text"/>
885	Payable creative tax credit	£ <input type="text"/>
890	Payable land remediation of life assurance company tax credit	£ <input type="text"/>
895	Payable capital allowances first-year tax credit	£ <input type="text"/>

## Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

**900** The following amount is to be surrendered

£

Put an 'X' in the appropriate box(es) below  
the joint Notice is attached

**905**

or  
will follow

**910**

**915** Please stop repayment of the following amount  
until we send you the Notice

£

## Bank details (for person to whom a repayment is to be made)

**920** Name of bank or building society

**925** Branch sort code

**930** Account number

**935** Name of account

**940** Building society reference

## Payments to a person other than the company

**945** Complete the authority below if you want the repayment to be made to a person other than the company  
I, as (enter status – company secretary, treasurer, liquidator or authorised agent, etc.)

**950** of (enter company name)

**955** authorise (enter name)

**960** of address (enter address)

**965** Nominee reference

to receive payment on company's behalf

**970** Name

## Declaration

### Declaration

I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

*I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.*

975 **Name**

J K MINERVA LLP

980 **Date** DD MM YYYY

13/10/2020

985 **Status**

Authorised Agent



# Company Tax Return – supplementary page

HM Revenue  
& Customs

Charities and Community Amateur Sports Clubs (CASCs)  
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

## Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read What supplementary pages do I need to complete and include as part of the Company Tax Return? to find out what supplementary pages you need to complete..

Also, read the Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs) for further guidance about completing this supplementary page.

## Company information

E1	Company name (name of charity or CASC)	Acorn Playgroup & Pre-School
E2	Tax reference	9222951219730
E3	Period covered by this supplementary page (cannot exceed 12 months) from DD MM YYYY	01/09/2019
E4	to DD MM YYYY	31/08/2020

## Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	ZD04247
Charity Commission registration number, or OSCR number (if applicable)	E10	1054698
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	J K MINERVA LLP
Status	E35	Authorised Agent
Date DD MM YYYY	E40	13/10/2020

## Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax.

E45

## Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income	Amount		
Enter total turnover from exempt charitable trading activities	E50	£	162530.00
Investment income – exclude any amounts included on form CT600	E55	£	
UK land and buildings – exclude any amounts included on form CT600	E60	£	
Gift Aid – exclude any amounts included on form CT600	E65	£	
From other charities – exclude any amounts included on form CT600	E70	£	
Gifts of shares or securities received	E75	£	
Gifts of real property received	E80	£	
Other sources (not included above)	E85	£	
Total of boxes E50 to E85	E90	£	162530.00

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount		
Trading costs in relation to exempt charitable activities (in box E50)	E95	£	130690.00
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100	£	
All general administration/governance costs	E105	£	76.00
All grants and donations made within the UK	E110	£	
All grants and donations made outside the UK	E115	£	
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120	£	
Total of boxes E95 to E120	E125	£	130766.00

## Information required

### Charity/CASC assets

	Disposals in period (total consideration received)		Held at the end of the period (use accounts figures)	
<b>Tangible fixed assets</b>	E130	£	E135	£
<b>UK investments (excluding controlled companies)</b>	E140	£	E145	£
<b>Shares in, and loans to, controlled companies</b>	E150	£	E155	£
<b>Overseas investments</b>	E160	£	E165	£
<b>Loans and non-trade debtors</b>			E170	£
<b>Other current assets</b>			E175	£ 74538.00
<b>Qualifying investments and loans</b> <i>Applies to charities only. See CT600 Guide</i>			E180	
<b>Value of any non-qualifying investments and loans</b> <i>Applies to charities only. See CT600 Guide</i>			E185	£
<b>Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period</b>			E190	0

