



Section A

Independent Examiner's Report

Report to the trustees/
members of

CONDICOTE PLAYGROUP AND TODDLERS

On accounts for the year
ended

31st AUGUST 2021

Charity no
(if any)

1064785

Set out on pages

8 - 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and
basis of report

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 Act").

I report in respect of my examination of the Trust'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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Simon Clarke

Date:

09.11.2021

Name:

Simon CLARKE

Relevant professional
qualification(s) or body

(if any):

Address:

34 THE PARK

STEW ON THE WOLD

GLOS GL54 1DX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

AGM Condicote playgroup 17/11/2021

1. Welcome by chairperson.
2. Apologies.
3. Minutes of previous Annual General Meeting.
4. Matters Arising:
 - a. Adoption of new constitution
 - b. Playgroup fees
5. Committee resignations and elections: Chairperson, Secretary, Treasurer, Vice Treasurer, members.
6. Playleaders report 2020/21 Trudy Bartlett
7. Treasurers report 2020/21. Sophie
8. Fundraising.
9. A.O.B.

Present:

In person: Tom Dixon, Sophie Arkell, Trudy Bartlett, Annabel White, Emma Bovill, Emily

Liz, Michelle

Zoom: Nicki Castle, Cathy Perry, Charlotte, Sarah Wharton, E West, and Michelle Harle.

Apologies: Ilona Hilton Johnson, Emma Bell, Melissa Fleming.

Tom Welcome and introductions

Sophie AGM from last year reviewed, noting achievements with garden, successful fundraising of pyjama day, Friday toddlers (social not educational), bank account set up still in progress. All approved by Trudy and Sophie.

NEW CONSTITUTION

PATA

Unanimously accepted and agreed by whole committee. As previously discussed in past meetings, all are in favour and this is officially agreed.

Fee Structure

Emma Bovill has successfully researched various local settings and it appears Condicote is under charging for the setting.

It is agreed that from January 2022 the fees shall increase.

-A letter will be sent to parents asap noting this increase and the %percentage of increase documented.

From January 2022

Morning £17 (up from £14.50)

Afternoon £8 (Stays the same)

Day £25

SArkell

Sophie Arkell.

EBovill

Emma Bovill

This is very competitive and fair and reasonable and allows for further scope to increase in the future.

Flat hourly rate, though morning more popular.

Government funded places of 15 hours for 3-4 year olds are at a reasonably similar price point.

Trudy noted that there are currently a lot of 2 year olds in the setting, therefore the need for more staff due to ratios.

-Charlotte-Secretary on Zoom and unable to hear those in person adequately at times-

Trudy mentioned Cotswold friends, funding for those genuinely in need as eligibility and threshold high.

Sophie noted that Condicote playgroup is a registered Ofsted Outstanding setting and as Treasurer felt confident in the fee increase, Emma Bovill noted it is a reasonable increase and not a huge jump and still on the lower end of other settings locally.

Sophie noted we are a charity but also need to remain viable, as an example playgroup now provides the snack, where as previously parents would help with this.

Tom thanked Emma for her research and whole committee agreed to fee increase.

Letter with figures to be sent to parents-via Chair email?

Committee resignations and new members

Understandably those who's children have now left playgroup will be standing down from their committee roles.

Current Chair Tom has stepped down

Current Secretary Charlotte has stepped down

Treasurer Sophie remains.

Members who's children have left have also stepped down, Emma Bell.

New Committee and Members 2020-2021

Chair: Emma Bovill

Secretary: Sarah

Treasurer: Sophie

Vice Treasurer: Emily

New Members: Michelle, Liz, Melissa

Staff Members: Trudy, Nicki

Suggested that members can help with fundraising, website update, research and support where needed.

These Committee roles are so important and appreciated as otherwise the playgroup can't function.

SRAnell

Sophie Anell.

EBovill

Emma Bovill

When is Ofsted next due?

Playleaders Report 2020-2021

-Please see Trudy's report separately for full details-

Covid-Trudy noted how helpful the Committee what's app has been.

Praise to wonderful staff

Garden a great success and Forest school

Children flourishing

Ultimately learning has not been detrimental due to lockdowns and intervention

would always be put in place if required.

Trudy has successfully completed training

Annabel Level 3

Cathy Safeguarding and Leadership

All various online training.

All up to date with first aid

25 on register (11 moving to school next September)

Many two year olds this academic year

March 2022 expecting 32 on register

Praise to playgroup for its management of Covid and excellent procedures, have remained open.

Treasurers Report 2020-2021

-Please see exact figures in Sophies report, Secretary on zoom-

Nicki's husband Simon has verified accounts as an independent check.

2020/2021 accounts presented and agreed

Sophie noted some previously unpaid fees and unbanked fundraising, account figures on her report.

Sophie mentioned additional income on Fridays-Trudy said 11 on roll be 15.

Positive income wise.

Money spent on Training £600 and ——— Within expected.

Current account currently at £———

Deposit account currently at £———

Cost of snack new addition

Sophie has calculated the savings and suggests £16,000 be set aside.

To cover for example eg closure, redundancy, a terms rent, weeks of statutory sick pay etc

These figures add up to around £14,000. whole committee agree to set aside £16,000 to savings account.

Sophie spoke to PATA and they do not cover eg long term sick pay.

Fee increase noted

Ration changes noted eg more 2 year olds higher staff ratio.

Sophie Arkell

Sophie Arkell.

Emma Boill

Emma Boill

-Unpaid fees? To be followed up approx £215 unpaid from last year-childcare vouchers.

Fundraising

Staff have agreed to do a pyjama day-Cathy to organise (no onesies!) £2 per child, This will be announced in the next news letter.

Christmas photographer-unfortunately currently unable to get hold of?

Teas

Cake sales

AOB

Sophie made valid point that Committee meetings should try to be wrapped up within an hour/hour and 15.

Tom stepping down as Chair, said what a pleasure it had been to be part of the committee and wonderful to have been able to help, a privilege to meet everyone, a testament to the staff that playgroup has remained open during Covid.

Massive Thank you to staff and Committee.

SA Mell

Sophie Arnell.

EBorill

Emma Borill

Treasurer's Report AGM 18th November 2021

P&L shows a profit of **£642.77** for the year but this is including a duplicate expenses cheque of £241.69 being cashed (currently inflating the refreshments figure), unpaid fees of £367 and unbanked fundraising at the end of the year of £1,075.20. This would bring the real profit figure **£2,326.66**. This will all be shown in next year's figures.

Year on year there was a slight increase in playgroup fees and a decrease in nursery education funding, which is due to more two year olds being enrolled. There is the missing toddler income due to COVID which in future will be replaced by additional income from opening on a Friday morning.

The training spend was up on last year which was a planned expense due to the various courses the staff have enrolled in.

Current Balances

Current Account £37,370.18

Deposit Account £9,835.64

We have previously discussed keeping a calculated appropriate amount of money ring-fenced for a potential future closure. Having taken in all ongoing costs in event of closure, I believe we should set aside around £16,000, which account for the below costs with a buffer for any additional administration costs.

Contingency account

Redundancy £9,435.12

One terms rent £2,159.50

SSP of 28 weeks at £96.35 = £2,697.80

Total to be topped up to **£14,292.42**

Playgroup numbers are looking good for the next year.

Points for discussion

Fee increase

Ratio changes

Sickness insurance

Unpaid fees of £215 from last year. Trudy continues to chase.

SA Arkell

Sophie Arkell.

EC Borill

Emma Borill

01 September 2020 - 31 August 2021

Condorcote Playgroup Accounts

<u>Receipts</u>	£
Nursery Education Funding	41,316.62
Playgroup Fees	13,359.70
Toddler Fees	0.00
Grants	0.00
Fundraising	503.74
Donations	0.00
Interest	0.00
Early Years Lead funding	0.00
Total Receipts	55,180.06

<u>Payments</u>	£
Salaries	41,583.68
HMRC	1,619.71
Payroll (PATA)	424.00
NEST	779.65
Training Costs	612.92
Premises	6,478.50
Insurance	348.90
Administration	526.15
Refreshments	741.83
Consumables	316.39
Fundraising Costs	0.00
Playgroup Fees	131.00
Equipment	974.56
Total Payments	54,537.29
Profit/Loss	642.77

J. Arkell
 Sophie Arkell
 E. Arkell
 Emma Arkell

Condicote Playgroup Accounts

1st September 2020 - 31st August 2021

	<u>2020/21</u>	<u>2019/20</u>	<u>2018/19</u>
<u>Receipts</u>	£	£	£
Nursery Education Funding	41,316.62	46,391.14	31,292.44
Playgroup Fees	13,359.70	11,127.42	16,678.42
Toddlers	0.00	600.00	893.00
Grants	0.00	0.00	60.00
Fundraising	503.74	433.30	1,819.65
Donations	0.00	38.81	1,235.00
Bank Interest	0.00	0.00	53.86
Early Years Lead Funding	0.00	0.00	0.00
Total Receipts	<u>55,180.06</u>	<u>58,590.67</u>	<u>52,032.37</u>
<u>Payments</u>	£	£	£
Salaries	41,583.68	40,356.42	35,167.64
HMRC	1,619.71	1,871.71	
Payroll (PATA)	424.00	405.20	309.20
NEST	779.65	804.21	0.00
Training Costs	612.92	281.75	182.99
Premises Rent	6,478.50	6,093.50	3,631.00
Premises Insurance	348.90	308.83	308.83
Administration	526.15	218.44	127.30
Refreshments	741.83	233.77	271.36
Consumables	316.39	296.19	362.26
Fundraising Costs	0.00	50.64	49.40
Playgroup Fees	131.00	548.10	0.00
Equipment	974.56	810.04	1,104.04
Subscriptions	0.00	0.00	294.80
Garden	0.00	0.00	1,756.12
Total Payments	<u>54,537.29</u>	<u>52,278.80</u>	<u>43,564.94</u>
Profit/Loss	<u>642.77</u>	<u>6,311.87</u>	<u>8,467.43</u>

JA A Mell
Sophie A Mell.

EC Borill

Emma Borill

1st September 2019 - 31st August 2020

Condicote Playgroup Accounts

	<u>2019/20</u>	<u>2018/19</u>	<u>2017/18</u>
	£	£	£
<u>Receipts</u>			
Nursery Education Funding	26,191.89	31,292.44	29,007.11
Playgroup Fees	8,156.70	16,678.42	9,153.50
Toddlers	0.00	893.00	996.00
Grants	0.00	60.00	2,000.00
Fundraising	40.71	1,819.65	3,023.96
Donations	0.00	1,235.00	65.00
Bank Interest	17.76	53.86	31.60
Early Years Lead Funding	0.00	0.00	0.00
<u>Total Receipts</u>	<u>34,407.06</u>	<u>52,032.37</u>	<u>44,277.17</u>
<u>Payments</u>			
Salaries	19,524.20	35,167.64	29,672.23
Payroll (PATA)	162.00	309.20	296.40
NEST	326.04	0.00	0.00
Training Costs	172.66	182.99	226.00
Premises Rent	2,418.50	3,631.00	5,152.00
Premises Insurance	0.00	308.83	308.83
Administration	171.20	127.30	311.88
Refreshments	0.00	271.36	160.93
Consumables	0.00	362.26	380.61
Fundraising Costs	0.00	49.40	142.64
Playgroup Fees	56.00	0.00	0.00
Equipment	0.00	1,104.04	303.72
Subscriptions	0.00	294.80	0.00
Garden	0.00	1,756.12	0.00
<u>Total Payments</u>	<u>22,830.60</u>	<u>43,564.94</u>	<u>36,955.24</u>
<u>Profit/Loss</u>	<u>11,576.46</u>	<u>8,467.43</u>	<u>7,321.93</u>

J Arkell
 Sophie Arkell.
 Elbowill
 Emma Bowill

Condicote Playgroup Bank

01 September 2020 - 31 August 2021

Current Account	£	Deposit Account	£	Net Assets	£
Balance at 31/08/2020	27,092.66	Balance at 31/08/2020	9,817.88	Balance at 31/08/2020	36,910.54
Receipts 2020-21	55,180.06	Receipts 2020-21	17.76	Receipts 2020-21	55,197.82
Payments 2020-21	54,537.06	Payments 2020-21	0.00	Payments 2020-21	54,537.06
Balance at 31/08/2021	27,735.66	Balance at 31/08/2021	9,835.64	Balance at 31/08/2021	37,571.30

Sarah Arkell
Sophie Arkell.

EC Bonill
Emma Bonill

Condicote Playgroup Accounts 2020-21

(To change the year to view select from the drop-down list in the blue shaded cell below C4)

Financial Year

2020-21

Summary of Bank Accounts		Autumn 1	Autumn 2	Spring 3	Spring 4	Summer 5	Summer 6
Current Account Balance Bfwd		£27,092.66	£37,480.03	£32,658.78	£38,873.44	£33,350.32	£40,294.75
Deposit Account Balance Bfwd		£9,817.88	£9,817.88	£9,817.88	£9,817.88	£9,835.64	£9,835.64
Total Balance Bfwd		£36,910.54	£47,297.91	£42,476.66	£48,691.32	£43,185.96	£50,130.39
Current Account Balance Cfw		£37,480.03	£32,658.78	£38,900.44	£33,350.32	£40,294.75	£27,735.66
Deposit Account Balance Cfw		£19,635.76	£19,635.76	£19,635.76	£19,635.76	£19,671.28	£9,835.64
Total Balance Cfw		£57,115.79	£52,294.54	£58,536.20	£53,003.84	£59,966.03	£37,571.30

Term:	Autumn 1	Autumn 2	Spring 3	Spring 4	Summer 5	Summer 6	Total
Receipts							
Nursery Education Funding	£14,076.16	£447.47	£11,668.26	£443.39	£14,360.85	£320.49	£41,316.62
Playgroup Fees	£3,326.50	£2,803.70	£1,525.50	£2,366.00	£1,543.00	£1,795.00	£13,359.70
Toddler Fees	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Grants	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Fundraising	£0.00	£0.00	£40.71	£72.51	£0.00	£390.52	£503.74
Donations	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Interest	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Early Years Lead funding	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total Receipts	£17,402.66	£3,251.17	£13,234.47	£2,881.90	£15,903.85	£2,506.01	£55,180.06

Term:	Autumn 1	Autumn 2	Spring 3	Spring 4	Summer 5	Summer 6	Total
Payments							
Salaries	£5,815.57	£7,556.99	£3,334.94	£7,328.16	£6,387.60	£11,160.42	£41,583.68
HMRC	£212.39	£287.68	£121.68	£363.68	£119.88	£514.40	£1,619.71
Payroll (PATA)	£54.00	£54.00	£27.00	£154.00	£54.00	£81.00	£424.00
NEST	£85.00	£140.76	£100.28	£181.40	£37.52	£234.69	£779.65
Training Costs	£127.00	£0.00	£117.55	£23.51	£61.42	£283.44	£612.92
Premises	£0.00	£0.00	£2,418.50	£0.00	£1,886.50	£2,173.50	£6,478.50
Insurance	£0.00	£0.00	£0.00	£348.90	£0.00	£0.00	£348.90
Administration	£275.20	£0.00	£125.95	£40.00	£0.00	£85.00	£526.15
Refreshments	£310.89	£0.00	£128.71	£5.20	£0.00	£297.03	£741.83
Consumables	£90.66	£0.00	£118.15	£31.11	£0.00	£76.47	£316.39
Fundraising Costs	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Playgroup Fees	£56.00	£0.00	£0.00	£0.00	£0.00	£75.00	£131.00
Equipment	£263.26	£0.00	£84.56	£130.06	£412.51	£84.17	£974.56
Total Payments	£7,289.97	£8,039.43	£6,577.32	£8,606.02	£8,959.43	£15,065.12	£54,537.29
BALANCE (Receipts minus Payments)	£10,112.69	£4,788.26	£6,657.15	£5,724.12	£6,944.42	£12,559.11	£642.77

Term:	Autumn 1	Autumn 2	Spring 3	Spring 4	Summer 5	Summer 6
Balance at Bank (Current Account)						
Balance bfw	£27,092.66	£37,480.03	£32,658.78	£38,873.44	£33,350.32	£40,294.75
Movement	£10,112.69	£4,788.26	£6,657.15	£5,724.12	£6,944.42	£12,559.11
Reconciliation	£274.68	£32.99	£415.49	£201.00	£0.01	£0.02
Balance cfw	£37,480.03	£32,658.78	£38,900.44	£33,350.32	£40,294.75	£27,735.66

Sophie Arkell
 Sophie Arkell
 E. Arkell
 Emma Bovill

Candicote Playgroup Accounts 2020-21

(To change the year to view select from the drop-down list in the blue shaded cell below C4)

Financial Year 2020-21

Term:	Autumn 1	Autumn 2	Spring 3	Spring 4	Summer 5	Summer 6	Total
Receipts							
Nursery Education Funding	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Playgroup Fees	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Toddler Fees	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Grants	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Fundraising	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Donations	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Interest	£0.00	£0.00	£0.00	£17.76	£0.00	£0.00	£17.76
Early Years Lead funding	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total Receipts	£0.00	£0.00	£0.00	£17.76	£0.00	£0.00	£17.76

Term:	Autumn 1	Autumn 2	Spring 3	Spring 4	Summer 5	Summer 6	Total
Payments							
Salaries	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
HMRC	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Payroll (PATA)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
NEST	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Training Costs	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Premises	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Insurance	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Administration	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Refreshments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Consumables	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Equipment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Fundraising Costs	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total Payments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

BALANCE (Receipts minus Payments)	£0.00	£0.00	£0.00	£17.76	£0.00	£0.00	£17.76
--	--------------	--------------	--------------	---------------	--------------	--------------	---------------

Term:	Autumn 1	Autumn 2	Spring 3	Spring 4	Summer 5	Summer 6
Balance at Bank (Deposit Account)	£9,817.88	£9,817.88	£9,817.88	£9,817.88	£9,835.64	£9,835.64
Balance b/wd	£0.00	£0.00	£0.00	£17.76	£0.00	£0.00
Movement	£9,817.88	£9,817.88	£9,817.88	£9,817.88	£9,835.64	£0.00
Reconciliation	£19,635.76	£19,635.76	£19,635.76	£19,635.76	£19,671.28	£9,835.64
Balance c/wd						

SEAHELL
Sophie Arkell
EEBOLL
Emma Boill

{To change the year to view select from the drop-down list in the blue shaded cell below C4}
Choose Year 2020-21

Condorcote Playgroup Accounts 01 September 2020 - 31 August 2021

<u>Receipts</u>	£
Nursery Education Funding	41,316.62
Playgroup Fees	13,359.70
Toddler Fees	0.00
Grants	0.00
Fundraising	503.74
Donations	0.00
Interest	0.00
Early Years Lead funding	0.00

Total Receipts 55,180.06

<u>Payments</u>	£
Salaries	41,583.68
HMRC	1,619.71
Payroll (PATA)	424.00
NEST	779.65
Training Costs	612.92
Premises	6,478.50
Insurance	348.90
Administration	526.15
Refreshments	741.83
Consumables	316.39
Fundraising Costs	0.00
Playgroup Fees	131.00
Equipment	974.56

Total Payments 54,537.29

Profit/Loss 642.77

Condorcote Playgroup Bank 01 September 2020 - 31 August 2021

<u>Current Account</u>	£	<u>Deposit Account</u>	£	<u>Net Assets</u>	£
Balance at 31/08/2020	27,092.66	Balance at 31/08/2020	9,817.88	Balance at 31/08/2020	36,910.54
Receipts 2020-21	55,180.06	Receipts 2020-21	17.76	Receipts 2020-21	55,197.82
Payments 2020-21	54,537.06	Payments 2020-21	0.00	Payments 2020-21	54,537.06
Balance at 31/08/2021	27,735.66	Balance at 31/08/2021	9,835.64	Balance at 31/08/2021	37,571.30

J.A. Arkell
Sophie Arkell.
E. C. B. Arkell
Emma Bovill