

# TODDINGTON CHILDCARE

England & Wales · Charity number 1092562

## Details

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Other names	TODDINGTON AFTER SCHOOL CLUB
Status	Registered
Legal form	Other
Registered	2002-06-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	C/o St George Lower School Manor Road Toddington Bedfordshire LU5 6AJ
Phone	01525875400
Email	<a href="mailto:info@toddingtonchildcare.org.uk">info@toddingtonchildcare.org.uk</a>
Website	<a href="http://www.toddingtonchildcare.org.uk">www.toddingtonchildcare.org.uk</a>

## Activities

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**Objects:** THE OBJECT OF THE GROUP IS TO ADVANCE THE EDUCATION AND PROVIDE FOR THE RECREATION OF CHILDREN OF SCHOOL AGE BY MAKING FACILITIES AND SERVICES AVAILABLE TO THEM DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS.

**Activities:** Out Of School Care, Wraparound Care, Pre-School Playgroup. Our aim at Toddington Childcare is to provide an environment which is both happy and secure where children and adults can learn and develop. We provide activities and resources to not only stimulate and enhance development but also to capture and illuminate the imagination and curiosity of every child in our setting.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** BEDFORDSHIRE - TODDINGTON
- Central Bedfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£405,589	£349,808	-	-
2023-08-31	£339,944	£356,244	-	-
2022-08-31	£318,445	£312,683	-	-
2021-08-31	£271,315	£317,033	-	-
2020-08-31	£551,058	£524,960	£133,643	22

## Trustees

Name	Role	Appointed
<b>Sarah Jane Malcolm</b>	Chair	2019-07-10
Jacqueline Helen Pearce		2019-07-10
Shelley Christina Louise Tebbutt		2019-07-10

**TODDINGTON CHILDCARE**

England & Wales - Charity number 1092562

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# Accounts

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**Trustees Report for Toddington Childcare & Forest School for the financial period 01 September 2023 to 31 August 2024**

**Reference and administrative details of the charity, its trustees and advisers**

Charity Registration Number – 1092562

C/O ST GEORGE LOWER SCHOOL  
MANOR ROAD  
TODDINGTON  
BEDFORDSHIRE  
LU5 6AJ

**Trustees at current date**

Sarah Malcolm (Chair), Shelley Tebbutt (Treasurer), Jacqueline Pearce (Secretary)

**Trustee's 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024**

Sarah Malcolm - (Chairperson)

Shelley Tebbutt - (Treasurer)

Jacqueline Pearce – (Secretary)

**Toddington Childcare & Forest School Annual Report Summary**

**Type:**

- Unincorporated, registered charity

**Years of Operation:**

- Over 20 years

**Constitution:**

- Adopted May 15, 2002; Amended April 17, 2008

**Governance:**

- **Trustees:** Appointed by committee members and voted in at the AGM
- **Checks:** DBS and EY2 Suitability checks through Ofsted
- **Service:** Voluntary, no financial benefit
- **Insurance:** Trustee and indemnity insurance in place

**Risk Management:**

- **Daily Health and Safety Checks:** Conducted regularly
- **Risk Assessments:** For activities and equipment

#### **Oversight:**

- **Committee Meetings:** Twice a term
- **Daily Collaboration:** Email communication with the Setting Manager and staff when necessary
- **Regular Meetings:** Committee meets with Setting Manager and Deputy at least twice a term
- **Bank Account Access:** Dual authorisation by committee members
- **Expense Approval:** Committee signs off on all expenses and overtime requests

#### **Management Structure:**

- **Setting Manager:** Full-time, Designated Safeguarding Lead, Lead SENDCo; Multiple qualifications including Level 4 Early Years Advanced Practitioner and Paediatric First Aid
- **Support Staff:** Business Administrator and Level 3 SENDCo, both Paediatric First Aid trained
- **Deputy Manager:** Pre-School Deputy with relevant qualifications and Paediatric First Aid certificates
- **Room Leads:** Level 3 Early Years Room Leads, all Paediatric First Aid certified

#### **Public Benefit Statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

#### **Objectives and Activities**

##### **Main Activity:**

- Provide high-quality Early Years Care and Education for children aged 12 months to 5 years.
- Offer Out of School and Wraparound Care during term time for children aged 2 to 9 years.
- Run a Holiday Club for children aged 2 to 9 years out of term time.

##### **Aims:**

- Create a safe, happy, and secure environment for learning and development.

- Offer a wide range of inclusive activities and resources to support children's best outcomes.

**Staff and Planning:**

- Employ an Early Years Setting Manager and qualified Early Years Educators.
- Use daily and medium-term planning to meet individual children's needs and interests.
- Implement a key person approach to partner with parents and track children's progress.

**Training and Development:**

- Provide regular training opportunities for staff.
- Promote a stimulating learning environment.
- Develop positive relationships with parents and carers.
- Ensure all children are valued as individuals.

**Policies and Procedures:**

- Maintain safeguarding, child protection, and health and safety policies.
- Hold regular staff meetings and training days for professional development.
- Implement a staff mentoring scheme and open-door policy for staff well-being.
- Conduct regular supervisions and annual Personal Development Plans.

**Affiliations:**

- Member of the Early Years Alliance.

**Achievements and Performance****Committee Support:**

- A stable, proactive core Committee supports the Setting Manager and Central Beds Child Development Team.
- Achievements include a pricing increase, funding applications, and new IT equipment for the Parenta Management System.

**Professional Development:**

- The Setting Manager promotes continuous professional development.
- All staff hold Paediatric First Aid, Safeguarding, Health and Safety, and Food Hygiene certificates.
- Regular training and updates are provided through various platforms.

**Safety and Procedures:**

- Regular updates and drills for Fire, Lockdown, and Evacuation Procedures.
- Monthly staff meetings cover Safeguarding, Health and Safety, SEND updates, and legislative changes.

**Initiatives and Achievements:**

- Introduction of the 'Healthy Movers' programme to support children's physical literacy and confidence.
- Maintained a Level 5 Food Hygiene Rating.
- Fundraising activities included a Mount Snowdon climb, raising over £3,000 for outdoor improvements and new play equipment.

**Community Engagement:**

- Events like 'Mummy and Me' Forest School and a Mini Marathon for Father's Day.
- Regular updates shared with parents on the TCC Facebook page.

**Quality and Standards:**

- Continued high standards of care, education, and wellbeing, reflected in a 'Good' Ofsted Report.
- Strong relationships with families through home visits and a culture of kindness.
- Training on promoting positive behaviour and early intervention strategies.

**Enrolment and Funding:**

- Consistent enrolment of 70-75 children.
- Navigating new 2 Year NEF funding and planning for additional funding for children under 2.

**Financial Review****Reserves:**

- £55,000 in restricted funds
- £73,000 in unrestricted funds
- Total net assets: £128,000

**Income and Expenditure:**

- Total income: £406,000
- Total expenditure: £350,000

- Surplus: £56,000

**Funding Sources:**

- Government funded childcare (free hours for children aged 3-4 and 2-year funding)
- Parent funded childcare (invoiced hours, wraparound, and holiday clubs)

**Main Expenditure:**

- Wages for childcare staff

**Additional Information:**

- No investment accounts
- Detailed breakdown available in annual accounts
- There are no current concerns about the charity's going concern.

**Independent Examiner's Report to the Trustees of Toddington**  
**Childcare**

I report on the accounts of Toddington Childcare for the year ended 31 August 2024, which are set out on pages 2 to 9.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed. I am qualified to undertake that examination as a member of the Association of Chartered Certified Accountants. It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the 2011 Act
- \* to state whether particular matters have come to my attention

**Basis of independent examiner's report**

This examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In carrying out my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept in accordance with section 130 of the 2011 Act and

accounts have been prepared which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations, or:

- (2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

James Colvin FCMA  
The Chartered Institute of Management Accountants

Mayflower Accountancy & Tax Limited  
Unit A, Angel Business Centre,  
1 Luton Road  
Toddington  
LU5 6DE

30 June 2025

## TODDINGTON CHILDCARE

### Statement of Financial Activities for the 12 Month Period ended 31st August 2024

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
<b><u>Incoming Resources</u></b> (Note 2)				
<b>Incoming resources from generated funds</b>				
Voluntary Income	182,285	0	<b>182,285</b>	147,187
Activities for Generating Funds	5,734	0	<b>5,734</b>	2,635
Investment Income	213	0	<b>213</b>	60
<b>Incoming resources from charitable activities</b>	217,357	0	<b>217,357</b>	190,062
<b>Other Incoming resources</b>	0	0	<b>0</b>	0
<b><u>Total Incoming Resources</u></b>	405,589	0	<b>405,589</b>	339,944
<b><u>Resources Expended</u></b> (Note 3)				
<b>Costs of generating funds</b>				
Activities for Generating Funds Costs	645	0	<b>645</b>	630
<b>Charitable activities</b>	341,028	5,272	<b>346,300</b>	353,411
<b>Governance costs</b>	2,862	0	<b>2,862</b>	2,203
<b><u>Total Resources Expended</u></b>	344,535	5,272	<b>349,808</b>	356,244
<b>Net Incoming Resources</b>	61,054	(5,272)	<b>55,781</b>	(11,028)
<b>Transfer to Building Fund</b>	0	0	<b>0</b>	0
<b>Total Funds brought forward</b>	16,903	60,087	<b>76,990</b>	88,018
<b><u>Total Funds carried forward</u></b>	77,957	54,815	<b>132,771</b>	<b>76,990</b>

## TODDINGTON CHILDCARE

### Balance Sheet as at 31 August 2024

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b><u>Fixed Assets</u></b>				
Tangible Assets      (Note 4)	5,206	44,816	<b>50,021</b>	51,843
<b><u>Current Assets</u></b>				
Debtors              (Note 6)	10,366		<b>10,366</b>	11,096
Stock of T Shirts	0		<b>0</b>	0
Cash at Bank	71,777	10,000	<b>81,777</b>	19,211
Cash in Hand	157		<b>157</b>	0
	82,300	10,000	<b>92,300</b>	30,307
<b><u>Creditors: amounts falling due within one year</u></b> (Note 7)	9,550	0	<b>9,550</b>	5,159
<b><u>Net Current Assets</u></b>	72,751	10,000	<b>82,751</b>	25,147
<b><u>Total Assets less Current Liabilities</u></b>	77,957	54,816	<b>132,772</b>	<b>76,990</b>
 <b><u>Funds of the Charity</u></b>				
Unrestricted funds	77,957		<b>77,957</b>	16,903
Restricted funds      (Note 9)		54,816	<b>54,816</b>	60,087
<b><u>Total Funds</u></b>	77,957	54,816	<b>132,772</b>	<b>76,990</b>

These accounts were approved on .....30 June.....2025

Chairman .....S Malcolm.....  
Secretary .....J Pearce.....  
Treasurer .....S Tebbutt.....

# **TODDINGTON CHILDCARE**

## **Notes to the Accounts for the year ended 31 August 2024**

### **1 Accounting Policies**

These accounts have been prepared on the basis of historical cost and in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, and with the Charities Act 2011.

The accounts have been prepared on an Accruals basis.

Income is recognised when the charity becomes entitled to that income and expenses are recognised as the liability falls due. Grants and Donations are included in the SoFA when recognised .

Tangible fixed assets are capitalised where their life expectancy is in excess of 12 months and their value is considered significant by the trustees. The following rates of depreciation have been applied:

Computers	1/3 on cost per annum
Other Equipment	20% on cost per annum
Buildings- New	4% on cost per annum
Buildings- Introduced by Toddington After School Club	10% of introductory valuation per annum.

All play equipment is treated as consumable and charged to expenditure as incurred.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 2 Incoming resources

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
Voluntary Income				
Local Authority fee funding	175,273		175,273	147,187
Bursary	7,012		7,012	0
	182,285	0	182,285	147,187
Activities for Generating Funds				
Fundraising events (Note 5)	4,639		4,639	2,285
Donations	1,095		1,095	350
Sundry income	0		0	0
	5,734	0	5,734	2,635
Investment Income				
Bank Interest	213	0	213	60
Incoming resources from charitable activities				
Fees	217,241		217,241	190,008
Uniform	116		116	54
Milk Refunds	0		0	0
	217,357	0	217,357	190,062
Other Incoming resources				
Grant - CJRS	0		0	0
Grant - Small Business Grants	0		0	0
	0	0	0	0

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 3 Resources Expended

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Activities for generating funds costs				
Fundraising events (Note 5)	645		645	630
Charitable activities				
Rent & Rates	1,699		1,699	1,345
Light & Heat	6,494		6,494	6,572
Wages & NI	281,678		281,678	280,340
Pension Scheme Costs	13,813		13,813	12,480
Group Life Ins.	666		666	558
Insurance	1,760		1,760	3,658
Play Consumables	7,857		7,857	10,134
Food Shopping	6,447		6,447	8,015
HR Support	0		0	0
Cleaning & Hygiene	3,734		3,734	3,417
Premises Exps: Repairs & Renewals	4,051		4,051	5,312
Premises Exps: Security & Fire	0		0	0
Computer software & maintenance	5,772		5,772	4,410
Staff Training	1,073		1,073	1,194
Uniform	537		537	668
Telephone	2,788		2,788	2,934
Membership Subs	2,087		2,087	1,013
Depreciation of equipment	572		572	439
Depreciation of building	0	5,272	5,272	5,272
Provision for Doubtful Debts	0		0	378
	341,028	5,272	346,300	348,139
Governance costs				
Office expenses	115		115	656
Bank Charges	107		107	102
Accountancy (Note 3a)	2,640		2,640	1,445
Miscellaneous costs	0		0	0
Depreciation of computer	0		0	0
	2,862	0	2,862	2,203

# TODDINGTON CHILDCARE

## Notes to the Accounts for the year ended 31 August 2024

### 3a Fees for the Examination of the Accounts

All Accountancy fees were paid for the independent examination of the charities accounts.

### 3b Staff Costs

No employees received employee benefits (excluding employer pension costs) for the year of more than £60,000.

### 3c Average Staff Headcount

Average number of staff employed in the year

<u>This Year</u>	<u>Last Year</u>
16	18

### 3d Contributions to Pension Scheme

Contributions made to a defined contributions scheme all relating to the Unrestricted Fund activities

	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>
£	13,813	12,209

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 4 Tangible Assets

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b>Computer and equipment</b>				
Cost				
As at 31 August 2023	25,003	0	<b>25,003</b>	25,003
Additions	4,022	0	<b>4,022</b>	0
Disposals	0	0	<b>0</b>	0
As at 31 August 2024	29,025	0	<b>29,025</b>	25,003
Depreciation				
As at 31 August 2023	23,248	0	<b>23,248</b>	22,809
Charge for the year	572	0	<b>572</b>	439
Disposals	0	0	<b>0</b>	0
As at 31 August 2024	23,819	0	<b>23,819</b>	23,248
Net book value				
As at 31 August 2024	5,206	0	<b>5,206</b>	1,755
As at 31 August 2023	1,755	0	1,755	2,194
<b>Buildings</b>				
Cost				
As at 31 August 2023	0	141,807	<b>141,807</b>	141,807
Additions	0	0	<b>0</b>	0
Disposals	0	0	<b>0</b>	0
As at 31 August 2024	0	141,807	141,807	141,807
Depreciation				
As at 31 August 2023	0	91,719	<b>91,719</b>	86,448
Charge for the year	0	5,272	<b>5,272</b>	5,271
Disposals	0	0	<b>0</b>	0
As at 31 August 2024	0	96,991	<b>96,991</b>	91,719
Net book value				
As at 31 August 2024	0	44,816	<b>44,816</b>	50,088
As at 31 August 2023	0	50,088	50,088	55,359
Total Tangible Assets				
As at 31 August 2024	5,206	44,816	<b>50,021</b>	50,839
As at 31 August 2023	1,755	50,088	51,843	57,114

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 5 Fundraising events

	<u>Income</u>		<u>Expenses</u>		<u>Surplus</u>		<u>Last Year</u>
	£		£		£		£
Halloween Spooky Raffle	201		0		201		17
Children In Need	20		20		0		0
Christmas Dinner	285	124			161		141
Christmas Cards	234	22			212		185
Valentines Day	400	0			400		0
Comic Relief	40	40			0		0
Mothers Day	192	0			192		0
Snowdon	2,211	0			2,211		0
Fathers Day	252	28			224		0
Parent memory	687	411			276		0
Easy Fundraising	117	0			117		159
Made locally	0	0			0		800
Bake Sale	0	0			0		512
Giraffe room painting/refurb	0	0			0		471
	4,639		645		3,994		1,920

#### 5a Stock of T Shirts

	<u>This Year</u>		<u>Last Year</u>
	£		£
Opening stock of T Shirts	0		405
Purchased in the year	537		0
Sold in the year (at cost)	116		(405)
Staff Uniform (at cost)	(653)		
Stock at 31 August 2024	(0)		0

#### 6 Debtors

	<u>Unrestricted</u>		<u>Restricted</u>		<u>Total</u>		<u>Total</u>
	<u>Funds</u>		<u>Funds</u>		<u>This Year</u>		<u>Last Year</u>
	£		£		£		£
Prepayments	2,238				2,238		0
Debtors	8,128				8,128		11,096
Provision for Doubtful Debts	0				0		0
	10,366		0		10,366		11,096

#### 7 Creditors: amounts falling due within one year

Prepaid fees	1,408				1,408		1,586
Charitable activities	0				0		0
Governance costs	0				0		0
PAYE/NI payable	4,149				4,149		0
Pensions payable	1,353				1,353		1,107
Accrued expenses	2,640				2,640		2,467
	9,550		0		9,550		5,159

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 8 Analysis of income and expenditure

	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
<b>Income</b>		
Fees	217,241	190,008
Local Authority fee funding	175,273	147,187
Grants-General	0	0
Bursary and Apprentiship Funding	7,012	0
Donations	1,095	350
Fundraising	4,639	2,285
Bank Interest	213	60
Sundry	0	0
Sales of uniforms	116	54
	<b>405,589</b>	<b>339,944</b>
<b>Expenses</b>		
Rent & Rates	1,699	1,345
Light & Heat	6,494	6,572
Wages & NI	281,678	280,340
Pension Scheme Costs	13,813	12,480
Group Life Ins.	666	558
Insurance	1,760	3,658
Play Consumables	8,501	10,764
Food Shopping	6,447	8,015
HR Support	0	0
Cleaning & Hygine	3,734	3,417
Premises Exps: Repairs & Renewals	4,051	5,312
Premises Exps: Security & Fire	0	0
Computer software & maintenance	5,772	4,410
Staff Training	1,073	1,194
Uniform	537	668
Telephone	2,788	2,934
Sundry expenses		378
Membership Subs	2,087	1,013
Depreciation of equipment	572	439
Depreciation of building	5,272	5,272
Provision for Doubtful Debts	0	0
	<b>346,945</b>	<b>348,768</b>
<b>Surplus before Governance costs</b>	<b>58,644</b>	<b>(8,824)</b>
<b>LESS</b> Governance costs (Note 3)	<b>2,862</b>	<b>2,203</b>
<b>Surplus / (Deficit) for the year</b>	<b>55,781</b>	<b>(11,028)</b>
<b>Reconciliation with Statement of Financial Activities</b>		
Surplus/(Loss) for the year as per above	55,781	(11,028)
Grants Received      General	0	0
<b>Net Incoming Resources as per Statement of Financial Activities</b>	<b>55,781</b>	<b>(11,028)</b>

## **TODDINGTON CHILDCARE**

### **Notes to the Accounts for the year ended** **31 August 2024**

#### **9 Restricted Fund**

	<b><u>Total</u></b> <b><u>This Year</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>Last Year</u></b> <b><u>£</u></b>
The Restricted Fund is made up of three components as follows:		
Fund for the purchase of the Old Building in 2007/08 (10 year life)	10,000	10,000
<u>Less</u> Amortised to date	10,000	10,000
	0	0
Fund for the purchase of the New Building in 2007/08 (25 year life)	131,806	131,806
<u>Less</u> Amortised to date	81,719	76,448
	50,087	55,358
Transfer from Unrestricted Fund in 2015 for the replacement of the Old Building	10,000	10,000
Total Fund as at 31 August 2024	<b>60,087</b>	<b>65,358</b>

**Independent Examiner's Report to the Trustees of Toddington**  
**Childcare**

I report on the accounts of Toddington Childcare for the year ended 31 August 2024, which are set out on pages 2 to 9.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed. I am qualified to undertake that examination as a member of the Association of Chartered Certified Accountants. It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the 2011 Act
- \* to state whether particular matters have come to my attention

**Basis of independent examiner's report**

This examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In carrying out my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept in accordance with section 130 of the 2011 Act and

accounts have been prepared which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations, or:

- (2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

James Colvin FCMA  
The Chartered Institute of Management Accountants

Mayflower Accountancy & Tax Limited  
Unit A, Angel Business Centre,  
1 Luton Road  
Toddington  
LU5 6DE

30 June 2025

## TODDINGTON CHILDCARE

### Statement of Financial Activities for the 12 Month Period ended 31st August 2024

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
<b><u>Incoming Resources</u></b> (Note 2)				
<b>Incoming resources from generated funds</b>				
Voluntary Income	182,285	0	<b>182,285</b>	147,187
Activities for Generating Funds	5,734	0	<b>5,734</b>	2,635
Investment Income	213	0	<b>213</b>	60
<b>Incoming resources from charitable activities</b>	217,357	0	<b>217,357</b>	190,062
<b>Other Incoming resources</b>	0	0	<b>0</b>	0
<b><u>Total Incoming Resources</u></b>	405,589	0	<b>405,589</b>	339,944
<b><u>Resources Expended</u></b> (Note 3)				
<b>Costs of generating funds</b>				
Activities for Generating Funds Costs	645	0	<b>645</b>	630
<b>Charitable activities</b>	341,028	5,272	<b>346,300</b>	353,411
<b>Governance costs</b>	2,862	0	<b>2,862</b>	2,203
<b><u>Total Resources Expended</u></b>	344,535	5,272	<b>349,808</b>	356,244
<b>Net Incoming Resources</b>	61,054	(5,272)	<b>55,781</b>	(11,028)
<b>Transfer to Building Fund</b>	0	0	<b>0</b>	0
<b>Total Funds brought forward</b>	16,903	60,087	<b>76,990</b>	88,018
<b><u>Total Funds carried forward</u></b>	77,957	54,815	<b>132,771</b>	<b>76,990</b>

## TODDINGTON CHILDCARE

### Balance Sheet as at 31 August 2024

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b><u>Fixed Assets</u></b>				
Tangible Assets      (Note 4)	5,206	44,816	<b>50,021</b>	51,843
<b><u>Current Assets</u></b>				
Debtors              (Note 6)	10,366		<b>10,366</b>	11,096
Stock of T Shirts	0		<b>0</b>	0
Cash at Bank	71,777	10,000	<b>81,777</b>	19,211
Cash in Hand	157		<b>157</b>	0
	82,300	10,000	<b>92,300</b>	30,307
<b><u>Creditors: amounts falling due within one year</u></b> (Note 7)	9,550	0	<b>9,550</b>	5,159
<b><u>Net Current Assets</u></b>	72,751	10,000	<b>82,751</b>	25,147
<b><u>Total Assets less Current Liabilities</u></b>	77,957	54,816	<b>132,772</b>	<b>76,990</b>
 <b><u>Funds of the Charity</u></b>				
Unrestricted funds	77,957		<b>77,957</b>	16,903
Restricted funds      (Note 9)		54,816	<b>54,816</b>	60,087
<b><u>Total Funds</u></b>	77,957	54,816	<b>132,772</b>	<b>76,990</b>

These accounts were approved on .....30 June.....2025

Chairman .....S Malcolm.....  
Secretary .....J Pearce.....  
Treasurer .....S Tebbutt.....

# **TODDINGTON CHILDCARE**

## **Notes to the Accounts for the year ended 31 August 2024**

### **1 Accounting Policies**

These accounts have been prepared on the basis of historical cost and in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, and with the Charities Act 2011.

The accounts have been prepared on an Accruals basis.

Income is recognised when the charity becomes entitled to that income and expenses are recognised as the liability falls due. Grants and Donations are included in the SoFA when recognised .

Tangible fixed assets are capitalised where their life expectancy is in excess of 12 months and their value is considered significant by the trustees. The following rates of depreciation have been applied:

Computers	1/3 on cost per annum
Other Equipment	20% on cost per annum
Buildings- New	4% on cost per annum
Buildings- Introduced by Toddington After School Club	10% of introductory valuation per annum.

All play equipment is treated as consumable and charged to expenditure as incurred.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 2 Incoming resources

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
Voluntary Income				
Local Authority fee funding	175,273		175,273	147,187
Bursary	7,012		7,012	0
	182,285	0	182,285	147,187
Activities for Generating Funds				
Fundraising events (Note 5)	4,639		4,639	2,285
Donations	1,095		1,095	350
Sundry income	0		0	0
	5,734	0	5,734	2,635
Investment Income				
Bank Interest	213	0	213	60
Incoming resources from charitable activities				
Fees	217,241		217,241	190,008
Uniform	116		116	54
Milk Refunds	0		0	0
	217,357	0	217,357	190,062
Other Incoming resources				
Grant - CJRS	0		0	0
Grant - Small Business Grants	0		0	0
	0	0	0	0

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 3 Resources Expended

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Activities for generating funds costs				
Fundraising events (Note 5)	645		645	630
 Charitable activities				
Rent & Rates	1,699		1,699	1,345
Light & Heat	6,494		6,494	6,572
Wages & NI	281,678		281,678	280,340
Pension Scheme Costs	13,813		13,813	12,480
Group Life Ins.	666		666	558
Insurance	1,760		1,760	3,658
Play Consumables	7,857		7,857	10,134
Food Shopping	6,447		6,447	8,015
HR Support	0		0	0
Cleaning & Hygiene	3,734		3,734	3,417
Premises Exps: Repairs & Renewals	4,051		4,051	5,312
Premises Exps: Security & Fire	0		0	0
Computer software & maintenance	5,772		5,772	4,410
Staff Training	1,073		1,073	1,194
Uniform	537		537	668
Telephone	2,788		2,788	2,934
Membership Subs	2,087		2,087	1,013
Depreciation of equipment	572		572	439
Depreciation of building	0	5,272	5,272	5,272
Provision for Doubtful Debts	0		0	378
	341,028	5,272	346,300	348,139
 Governance costs				
Office expenses	115		115	656
Bank Charges	107		107	102
Accountancy (Note 3a)	2,640		2,640	1,445
Miscellaneous costs	0		0	0
Depreciation of computer	0		0	0
	2,862	0	2,862	2,203

# **TODDINGTON CHILDCARE**

## **Notes to the Accounts for the year ended** **31 August 2024**

### **3a Fees for the Examination of the Accounts**

All Accountancy fees were paid for the independent examination of the charities accounts.

### **3b Staff Costs**

No employees received employee benefits (excluding employer pension costs) for the year of more than £60,000.

### **3c Average Staff Headcount**

Average number of staff employed in the year

<b><u>This Year</u></b>	<b><u>Last Year</u></b>
<b>16</b>	<b>18</b>

### **3d Contributions to Pension Scheme**

Contributions made to a defined contributions scheme all relating to the Unrestricted Fund activities

	<b><u>This Year</u></b>	<b><u>Last Year</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
	<b>13,813</b>	<b>12,209</b>

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 4 Tangible Assets

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b>Computer and equipment</b>				
Cost				
As at 31 August 2023	25,003	0	<b>25,003</b>	25,003
Additions	4,022	0	<b>4,022</b>	0
Disposals	0	0	<b>0</b>	0
As at 31 August 2024	29,025	0	<b>29,025</b>	25,003
Depreciation				
As at 31 August 2023	23,248	0	<b>23,248</b>	22,809
Charge for the year	572	0	<b>572</b>	439
Disposals	0	0	<b>0</b>	0
As at 31 August 2024	23,819	0	<b>23,819</b>	23,248
Net book value				
As at 31 August 2024	5,206	0	<b>5,206</b>	1,755
As at 31 August 2023	1,755	0	1,755	2,194
<b>Buildings</b>				
Cost				
As at 31 August 2023	0	141,807	<b>141,807</b>	141,807
Additions	0	0	<b>0</b>	0
Disposals	0	0	<b>0</b>	0
As at 31 August 2024	0	141,807	141,807	141,807
Depreciation				
As at 31 August 2023	0	91,719	<b>91,719</b>	86,448
Charge for the year	0	5,272	<b>5,272</b>	5,271
Disposals	0	0	<b>0</b>	0
As at 31 August 2024	0	96,991	<b>96,991</b>	91,719
Net book value				
As at 31 August 2024	0	44,816	<b>44,816</b>	50,088
As at 31 August 2023	0	50,088	50,088	55,359
Total Tangible Assets				
As at 31 August 2024	5,206	44,816	<b>50,021</b>	50,839
As at 31 August 2023	1,755	50,088	51,843	57,114

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 5 Fundraising events

	<u>Income</u>		<u>Expenses</u>		<u>Surplus</u>		<u>Last Year</u>
	£		£		£		£
Halloween Spooky Raffle	201		0		201		17
Children In Need	20		20		0		0
Christmas Dinner	285	124			161		141
Christmas Cards	234	22			212		185
Valentines Day	400	0			400		0
Comic Relief	40	40			0		0
Mothers Day	192	0			192		0
Snowdon	2,211	0			2,211		0
Fathers Day	252	28			224		0
Parent memory	687	411			276		0
Easy Fundraising	117	0			117		159
Made locally	0	0			0		800
Bake Sale	0	0			0		512
Giraffe room painting/refurb	0	0			0		471
	4,639		645		3,994		1,920

#### 5a Stock of T Shirts

	<u>This Year</u>		<u>Last Year</u>
	£		£
Opening stock of T Shirts	0		405
Purchased in the year	537		0
Sold in the year (at cost)	116		(405)
Staff Uniform (at cost)	(653)		
Stock at 31 August 2024	(0)		0

#### 6 Debtors

	<u>Unrestricted</u>		<u>Restricted</u>		<u>Total</u>		<u>Total</u>
	<u>Funds</u>		<u>Funds</u>		<u>This Year</u>		<u>Last Year</u>
	£		£		£		£
Prepayments	2,238				2,238		0
Debtors	8,128				8,128		11,096
Provision for Doubtful Debts	0				0		0
	10,366		0		10,366		11,096

#### 7 Creditors: amounts falling due within one year

Prepaid fees	1,408				1,408		1,586
Charitable activities	0				0		0
Governance costs	0				0		0
PAYE/NI payable	4,149				4,149		0
Pensions payable	1,353				1,353		1,107
Accrued expenses	2,640				2,640		2,467
	9,550		0		9,550		5,159

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2024

#### 8 Analysis of income and expenditure

	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
<b>Income</b>		
Fees	217,241	190,008
Local Authority fee funding	175,273	147,187
Grants-General	0	0
Bursary and Apprentiship Funding	7,012	0
Donations	1,095	350
Fundraising	4,639	2,285
Bank Interest	213	60
Sundry	0	0
Sales of uniforms	116	54
	<b>405,589</b>	<b>339,944</b>
<b>Expenses</b>		
Rent & Rates	1,699	1,345
Light & Heat	6,494	6,572
Wages & NI	281,678	280,340
Pension Scheme Costs	13,813	12,480
Group Life Ins.	666	558
Insurance	1,760	3,658
Play Consumables	8,501	10,764
Food Shopping	6,447	8,015
HR Support	0	0
Cleaning & Hygine	3,734	3,417
Premises Exps: Repairs & Renewals	4,051	5,312
Premises Exps: Security & Fire	0	0
Computer software & maintenance	5,772	4,410
Staff Training	1,073	1,194
Uniform	537	668
Telephone	2,788	2,934
Sundry expenses		378
Membership Subs	2,087	1,013
Depreciation of equipment	572	439
Depreciation of building	5,272	5,272
Provision for Doubtful Debts	0	0
	<b>346,945</b>	<b>348,768</b>
<b>Surplus before Governance costs</b>	<b>58,644</b>	<b>(8,824)</b>
<b>LESS</b> Governance costs (Note 3)	<b>2,862</b>	<b>2,203</b>
<b>Surplus / (Deficit) for the year</b>	<b>55,781</b>	<b>(11,028)</b>
<b>Reconciliation with Statement of Financial Activities</b>		
Surplus/(Loss) for the year as per above	55,781	(11,028)
Grants Received      General	0	0
<b>Net Incoming Resources as per Statement of Financial Activities</b>	<b>55,781</b>	<b>(11,028)</b>

## **TODDINGTON CHILDCARE**

### **Notes to the Accounts for the year ended** **31 August 2024**

#### **9 Restricted Fund**

	<b><u>Total</u></b> <b><u>This Year</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>Last Year</u></b> <b><u>£</u></b>
The Restricted Fund is made up of three components as follows:		
Fund for the purchase of the Old Building in 2007/08 (10 year life)	10,000	10,000
<u>Less</u> Amortised to date	10,000	10,000
	0	0
Fund for the purchase of the New Building in 2007/08 (25 year life)	131,806	131,806
<u>Less</u> Amortised to date	81,719	76,448
	50,087	55,358
Transfer from Unrestricted Fund in 2015 for the replacement of the Old Building	10,000	10,000
Total Fund as at 31 August 2024	<b>60,087</b>	<b>65,358</b>

**TODDINGTON CHILDCARE**

England & Wales - Charity number 1092562

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# Accounts

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# **Trustees Report for Toddington Childcare & Forest School for the financial period 01 September 2022 to 31 August 2023**

## **Reference and administrative details of the charity, its trustees and advisers**

Charity Registration Number – 1092562

C/O ST GEORGE LOWER SCHOOL  
MANOR ROAD  
TODDINGTON  
BEDFORDSHIRE  
LU5 6AJ

### Trustees at current date

Sarah Malcolm (Chair), Shelley Tebbutt (Treasurer), Jacqueline Pearce (Secretary).

### Trustee's 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023

Sarah Malcolm - (Chairperson)  
Shelley Tebbutt - (Treasurer)  
Jacqueline Pearce – (Secretary)  
Katie Shanks – September 2022  
Sarah White – June 2023  
Claire White – until January 2023  
Helena Benet – until September 2022

## **Structure, governance and management**

Toddington Childcare & Forest School is an unincorporated, registered charity that has been operating for in excess of 20 years. The constitution was adopted on the 15<sup>th</sup> May 2002 and amended 17<sup>th</sup> April 2008.

The setting was established under a constitution, which identified the objectives and powers of the setting. The trustees are appointed by the current members of the committee/trustees and voted in at the AGM. Trustees complete DBS checks and EY2 Suitability checks through Ofsted in line with statutory requirements and give their time for free with no financial benefit. There is a trustee and indemnity insurance in place to manage risk. The environment is checked daily for H&S risk and risk assessments are used in relation to activities and equipment.

The work of Toddington Childcare & Forest School is overseen by the committee and the committee meet twice a term. They can also be in daily email contact working collaboratively with the Setting Manager who has overall responsibility for the day to day running of the setting.

The Management structure consists of a full time Setting Manager, who is also the Designated Safeguarding Lead and Lead SENDCo for the setting. The Setting Manager holds a Level 4 Early Years Advanced Practitioner accreditation, Level 4 SENDCo Award, a Level 3 in Supporting Children and Young People's Speech, Language and Communication, a Principles in Forest Schooling Award, DSL Safeguarding and Safer Recruitment training and holds a full and relevant Paediatric First Aid certificate. The Setting Manager is supported in the office by the Business Administrator and a Level

3 SENDCo, who are both Paediatric First Aid trained. The Setting Manager is supported in the day to day planning and running of the setting by her Pre-School Deputy and Club Deputy for wrap around and Holiday Clubs. The setting's Pre-School Deputy is also the Deputy Designated Safeguarding Lead and holds full and relevant training. Both Deputy Managers hold full and relevant Early Years Level 3 qualifications, Level 3 Forest School Lead certificates and full Paediatric First Aid Certificates. Our three Pre-School rooms are led by Level 3 Early Years Room Leads, who also hold full and relevant Paediatric First Aid Certificates. All staff in the setting hold an Enhanced DBS check and are on the update service as part of Safer Recruitment procedures and in line with Safeguarding and Welfare requirements.

### **Public benefit statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

### **Objectives and activities**

Our main activity is to deliver high quality Early Years Care and Education for children aged 12 months to 5 years, Out Of School and Wraparound Care during term time for children aged 2 to 9 years and a Holiday Club for children aged 2 to 9 years out of term time. Our aim at Toddington Childcare & Forest School is to provide a safe environment which is both happy and secure where children and adults can learn and develop. We plan and provide a wide range of activities and resources which are inclusive for all children in our care, to ensure children attending our setting have access to a varied and stimulating curriculum to support them in achieving their best outcomes.

In order to do this we employ an Early Years Setting Manager and qualified Early Years Educators who undertake daily short term and medium term planning of the curriculum and activities to meet the individual needs and interests of the children attending the setting. We use a key person approach to work in partnership with parents and to track children's progress and plan next steps to support our children's learning and development in line with the Early Years Foundation Stage Framework. We ensure our staff have access to regular training opportunities so we can continue to successfully meet the needs of children in our care. We promote the importance of the learning environment and endeavour to make this as stimulating as possible. We develop positive relationships with parents and carers and value all children as individuals. We help the children in our care to be happy and secure. We have policies and procedures in place for all aspects of safeguarding, child protection and health and safety, and the Setting Manager holds regular monthly staff meetings and inset days for staff training purposes to ensure continued professional development of all staff. The Setting Manager meets with her staffing team regularly for Supervisions and annual Personal Development Plans. Toddington Childcare & Forest School is also a member of the Early Years Alliance.

### **Achievements and performance**

We have a stable and proactive core committee of dedicated volunteers who continue to support our Setting Manager and Staff fundraising efforts, as well as helping hands with improvements to our Setting environment. During this period the committee have helped to organise and refresh one

of our Pre-School Rooms by helping to paint the inside environment. The classroom, children's toilets and small office area were painted using more neutral tones for our older Giraffe Room children to create a calm and more natural learning environment. An area in the small office connected to the Giraffe Room has been furnished with large beanbags and sensory equipment to create an area to support young children regulate their emotions and a space for 1:1 SEND support.

In the Summer Term 2023, our dedicated staff team have been working hard to make improvements to the outdoor learning environments and through proactive fundraising efforts including our Christmas card project, Christmas Dinner Day, and successful bake sale, we have been able to raise funds to remove an old shed and outdoor shelter, arrange to cut some overhanging trees back and pave the area, which has enabled staff to develop a larger and safe open play space for our Giraffe Room children to enjoy. We were able to purchase some quality outdoor play equipment with funds raised, including a new combined climbing wall/slide and have obtained large tyers, cable reels, paint and wooden crates, combined with some creativity to develop a new outdoor construction and small world play area.

Our Panda Room has had a new outdoor sheltered area erected and our Zebra Room has had some new safe fencing erected to replace worn fencing, as well as repairs to a sunken sand pit in the garden.

Our Setting Manager continues to promote and encourage a culture of continued professional development within her team to support and extend their knowledge, skills and qualifications. All staff hold full and relevant Pediatric First Aid training certificates that meet the requirements set out in the Statutory Framework for the Early Years Foundation Stage. All of our staffing team continue to keep their Safeguarding and Health and Safety training updated annually through the Bedfordshire Safeguarding online training platform and the Central Beds Learning Management System, including Fire Procedures, Prevent, FGM and Food Safety and Hygiene training. Our Setting Manager, Pre-School Deputy Manager and Giraffe Room Lead have also completed virtual training via TEAMS for Designated Safeguarding Leads and Safer Recruitment. We continue to have regular monthly staff training meetings, and use the HAST school inset training days to clean down and hold staff training meetings which include knowledge quizzes to keep up to date with the Early Years Foundation Stage Framework and Ofsted Education Inspection Framework, any updates in Safeguarding, SEND, Health and Safety and to celebrate successes together as a whole team, as well as discuss and plan events and fundraising moving forward.

During this period, Toddington Childcare & Forest School have been able to maintain the highest Level 5 Food Hygiene Rating from an Environmental Health Inspection visit in February 2023. We continue to strive on a daily basis as a team to provide high quality care and Early Years education, planning a varied, broad, stimulating and well-sequenced curriculum for all children in our care at Toddington Childcare & Forest School, to help them achieve their best outcomes and prepare for their next steps in education and school readiness. This was reflected in our Ofsted (June 2022) report. Particular acknowledgements were made in safeguarding, making reference to the Setting Manager ensuring all children are kept safe and secure, the strong relationships Managers and staff establish from the start with families including home visits, how children benefit from the attention of kind and caring staff, knowledgeable staff who demonstrate children's stages of development in detail, that children are happy and motivated to learn and access a broad range of experiences through a well-sequenced curriculum, that children behave well and staff support children to begin to understand and regulate their own feelings and emotions, and that all children, including children with SEND are well prepared for their next step in learning.

We continue to share in our children's progress, achievements and successes and have hosted regular integrated Health Reviews during this period at the setting, working in partnership with our Community Nursery Nurse and our parents, hosted two successful Parents Evenings in November 2022 and May 2023 which were both very well attended. We have implemented a successful Summer Term transition program and have regularly liaised with teaching staff at Toddington St. George School to arrange visits to and from the school to prepare our children for smooth transitions and their next steps in their learning as they prepare for school. We continue to share information on our TCC Facebook page with our families and finished the year with a wonderful Summer Term 2023 Sports Morning for all to enjoy.

### **A financial review**

The settings reserves are split between £60,000 in restricted funds and £12,000 in unrestricted funds, with total net assets £77,000. The setting has reported a deficit of £11,000 this year however, there are no current concerns over the charities going concern.

The total income for the period is £340,000. The charity's principal sources of funds are collected from two income streams; government funded childcare and parent funded childcare. Government funded childcare comes from Central beds in relation to children aged 3-4yrs who are entitled to free 15 or 30 childcare hours and also 2 year funding (criteria must be met). Parent funded childcare is the invoiced childcare outside the government funded hours, this also includes all wraparound and holiday clubs.

The total expenditure for the period is £351,000. The main expenditure is wages for our childcare staff who deliver the EYFS and enable the setting to meet the key objectives of the charity.

Net incoming resources for the period is a deficit of £11,000.

We have no investment accounts.

A detailed breakdown of income and expenditure can be found in the annual accounts.

### **Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s):

Full name (s): Sarah Malcolm, Shelley Tebbutt, Jacqueline Pearce

Position (e.g. Chair, Treasurer, Secretary):

Date: 30 June 2024

# **Independent Examiner's Report to the Trustees of Toddington**

## **Childcare**

I report on the accounts of Toddington Childcare for the year ended 31 August 2023, which are set out on pages 2 to 9.

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

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed. I am qualified to undertake that examination as a member of the Association of Chartered Certified Accountants. It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the 2011 Act
- \* to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

This examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In carrying out my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept in accordance with section 130 of the 2011 Act and

accounts have been prepared which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations, or:

- (2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Gavin James ACCA

74 Luton Road  
Chalton  
Bedfordshire  
LU4 9UG

30 June 2024

## **TODDINGTON CHILDCARE**

### **Statement of Financial Activities for the 12 Month Period ended 31st August 2023**

	<b><u>Unrestricted Funds</u></b> £	<b><u>Restricted Funds</u></b> £	<b><u>Total This Year</u></b> £	<b><u>Total Last Year</u></b> £
<b><u>Incoming Resources</u></b> (Note 2)				
<b>Incoming resources from generated funds</b>				
Voluntary Income	147,187	0	<b>147,187</b>	119,597
Activities for Generating Funds	2,635	0	<b>2,635</b>	1,472
Investment Income	60	0	<b>60</b>	2
<b>Incoming resources from charitable activities</b>	190,062	0	<b>190,062</b>	197,373
<b>Other Incoming resources</b>	0	0	<b>0</b>	0
<b><u>Total Incoming Resources</u></b>	<b>339,944</b>	<b>0</b>	<b>339,944</b>	<b>318,445</b>
<b><u>Resources Expended</u></b> (Note 3)				
<b>Costs of generating funds</b>				
Activities for Generating Funds Costs	630	0	<b>630</b>	475
<b>Charitable activities</b>	348,139	5,272	<b>353,411</b>	308,307
<b>Governance costs</b>	2,203	0	<b>2,203</b>	3,901
<b><u>Total Resources Expended</u></b>	<b>350,972</b>	<b>5,272</b>	<b>356,244</b>	<b>312,683</b>
<b>Net Incoming Resources</b>	(11,028)	(5,272)	<b>(16,300)</b>	5,762
<b>Transfer to Building Fund</b>	0	0	<b>0</b>	0
<b>Total Funds brought forward</b>	22,659	65,358	<b>88,017</b>	82,255
<b><u>Total Funds carried forward</u></b>	<b>11,631</b>	<b>60,085</b>	<b>71,717</b>	<b>88,017</b>

## TODDINGTON CHILDCARE

### Balance Sheet as at 31 August 2023

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total This Year</u>	<u>Total Last Year</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>Fixed Assets</u></b>				
<b>Tangible Assets</b> (Note 4)	1,755	50,088	<b>51,843</b>	57,553
<b><u>Current Assets</u></b>				
<b>Debtors</b> (Note 6)	11,096		<b>11,096</b>	6,825
<b>Stock of T Shirts</b>	(0)		<b>(0)</b>	0
<b>Cash at Bank</b>	9,211	10,000	<b>19,211</b>	28,276
<b>Cash in Hand</b>	0		<b>0</b>	0
	20,306	10,000	<b>30,306</b>	35,101
<b><u>Creditors: amounts falling due within one year</u></b> (Note 7)	5,159	0	<b>5,159</b>	4,638
<b><u>Net Current Assets</u></b>	15,147	10,000	<b>25,147</b>	30,464
<b><u>Total Assets less Current Liabilities</u></b>	16,903	60,088	<b>76,990</b>	88,017
<b><u>Funds of the Charity</u></b>				
Unrestricted funds	11,631		<b>11,631</b>	22,659
Restricted funds (Note 9)		60,087	<b>60,087</b>	65,358
<b><u>Total Funds</u></b>	11,631	60,087	<b>71,719</b>	88,017

These accounts were approved on .....2024

Chairman ..... S Malcolm  
Secretary ..... J Pearce  
Treasurer ..... **S Tebbutt**

# **TODDINGTON CHILDCARE**

## **Notes to the Accounts for the year ended** **31 August 2023**

### **1 Accounting Policies**

These accounts have been prepared on the basis of historical cost and in accordance with The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, and with the Charities Act

The accounts have been prepared on an Accruals basis.

Income is recognised when the charity becomes entitled to that income and expenses are recognised as the liability falls due. Grants and Donations are included in the SoFA when recognised .

Tangible fixed assets are capitalised where their life expectancy is in excess of 12 months and their value is considered significant by the trustees. The following rates of depreciation have been applied:

Computers	1/3 on cost per annum
Other Equipment	20% on cost per annum
Buildings- New	4% on cost per annum
Buildings- Introduced by Toddington After School Club	10% of introductory valuation per annum.

All play equipment is treated as consumable and charged to expenditure as incurred.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

# TODDINGTON CHILDCARE

## Notes to the Accounts for the year ended 31 August 2023

### 2 Incoming resources

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
Voluntary Income				
Local Authority fee funding	147,187		<b>147,187</b>	119,597
Bursary	0		<b>0</b>	0
	147,187	0	<b>147,187</b>	119,597
Activities for Generating Funds				
Fundraising events (Note 5)	2,285		<b>2,285</b>	1,211
Donations	350		<b>350</b>	261
Sundry income	0		<b>0</b>	0
	2,635	0	<b>2,635</b>	1,472
Investment Income				
Bank Interest	60	0	<b>60</b>	2
Incoming resources from charitable activities				
Fees	190,008		<b>190,008</b>	197,373
Uniform	54		<b>54</b>	0
Milk Refunds	0		<b>0</b>	0
	190,062	0	<b>190,062</b>	197,373
Other Incoming resources				
Grant - CJRS	0		<b>0</b>	0
Grant - Small Business Grants	0		<b>0</b>	0
	0	0	<b>0</b>	0

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2023

#### 3 Resources Expended

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
Activities for generating funds costs				
Fundraising events (Note 5)	630		630	475
Charitable activities				
Rent & Rates	1,345		1,345	1,303
Light & Heat	6,572		6,572	4,882
Wages & NI	280,340		280,340	247,561
Pension Scheme Costs	12,480		12,480	10,402
Group Life Ins.	558		558	494
Insurance	3,658		3,658	2,764
Play Consumables	10,134		10,134	9,000
Shopping	8,015		8,015	6,566
HR Support	0		0	0
Cleaning & Hygiene	3,417		3,417	4,308
Premises Exps: Repairs & Renewals	5,312		5,312	6,228
Premises Exps: Security & Fire	0		0	0
Computer software & maintenance	4,410		4,410	4,718
Staff Training	1,194		1,194	857
Uniform	668		668	0
Telephone	2,934		2,934	2,962
Membership Subs	1,013		1,013	440
Depreciation of equipment	439		439	549
Depreciation of building	0	5,272	5,272	5,272
Provision for Doubtful Debts	378		378	0
	348,139	5,272	348,139	308,307
Governance costs				
Stationery	656		656	627
Bank Charges	102		102	92
Accountancy (Note 3a)	1,445		1,445	1,884
Miscellaneous costs	0		0	0
Depreciation of computer	0		0	0
Uniform	0		0	1,298
	2,203	0	2,203	3,901

# **TODDINGTON CHILDCARE**

## **Notes to the Accounts for the year ended** **31 August 2023**

### **3a Fees for the Examination of the Accounts**

All Accountancy fees were paid for the independent examination of the charities accounts.

### **3b Staff Costs**

No employees received employee benefits (excluding employer pension costs) for the year of more than £60,000.

### **3c Average Staff Headcount**

Average number of staff employed in the year

**This Year**

**Last Year**

**18**

**18**

### **3d Contributions to Pension Scheme**

Contributions made to a defined contributions scheme all relating to the Unrestricted Fund activities

**This Year**

**Last Year**

**£**

**£**

**£**

**12,209**

**10,402**

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2023

#### 4 Tangible Assets

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b>Computer and equipment</b>				
Cost				
As at 31 August 2022	25,003	0	<b>25,003</b>	25,003
Additions	0	0	<b>0</b>	0
Disposals	0	0	<b>0</b>	0
As at 31 August 2023	25,003	0	<b>25,003</b>	25,003
Depreciation				
As at 31 August 2022	22,809	0	<b>22,809</b>	22,260
Charge for the year	439	0	<b>439</b>	549
Disposals	0	0	<b>0</b>	0
As at 31 August 2023	23,248	0	<b>23,248</b>	22,809
Net book value				
As at 31 August 2023	1,755	0	<b>1,755</b>	2,194
As at 31 August 2022	2,194	0	2,194	2,743
<b>Buildings</b>				
Cost				
As at 31 August 2022	0	141,807	<b>141,807</b>	141,807
Additions	0	0	<b>0</b>	0
Disposals	0	0	<b>0</b>	0
As at 31 August 2023	0	141,807	141,807	141,807
Depreciation				
As at 31 August 2022	0	86,448	<b>86,448</b>	81,177
Charge for the year	0	5,271	<b>5,271</b>	5,271
Disposals	0	0	<b>0</b>	0
As at 31 August 2023	0	91,719	<b>91,719</b>	86,448
Net book value				
As at 31 August 2023	0	50,088	<b>50,088</b>	55,359
As at 31 August 2022	0	55,359	55,359	60,630
Total Tangible Assets				
As at 31 August 2023	1,755	50,088	<b>51,843</b>	57,553
As at 31 August 2022	2,194	55,359	57,553	63,373

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2023

#### 5 Fundraising events

	<u>Income</u>		<u>Expenses</u>		<u>Surplus</u>		<u>Last Year</u>
	<u>£</u>		<u>£</u>		<u>£</u>		<u>£</u>
T Shirts (Note 5a)	54		54		0		405
Halloween Fun Day	17		0		17		20
Poppy Donation	0		0		0		0
Children In Need	30		30		0		0
Christmas Dinner	269		128		141		69
Christmas Cards	215		30		185		350
Valentines Day	0		0		0		312
Comic Relief	43		43		0		0
Mothers Day	0		0		0		121
Easter	0		0		0		97
Fathers Day	0		0		0		25
Easy Fundraising	159		0		159		261
Made locally	800		0		800		261
Bake Sale	512		0		512		0
Giraffe room painting/refurb	816		345		471		0
	2,915		630		2,285		1,920

#### 5a Stock of T Shirts

	<u>This Year</u>		<u>Last Year</u>
	<u>£</u>		<u>£</u>
Opening stock of T Shirts	0		405
Purchased in the year	668		0
Sold in the year (at cost)	(54)		(405)
Staff Uniform (at cost)	(615)		
Stock at 31 August 2023	(0)		0

#### 6 Debtors

	<u>Unrestricted</u>		<u>Restricted</u>		<u>Total</u>		<u>Total</u>
	<u>Funds</u>		<u>Funds</u>		<u>This Year</u>		<u>Last Year</u>
	<u>£</u>		<u>£</u>		<u>£</u>		<u>£</u>
Prepayments	0				0		0
Debtors	11,096				11,096		6,825
Provision for Doubtful Debts	0				0		0
	11,096		0		11,096		6,825

#### 7 Creditors: amounts falling due within one year

Prepaid fees	1,586				1,586		1,693
Charitable activities	0				0		0
Governance costs	0				0		0
Pensions payable	1,107				1,107		1,042
Accrued expenses	2,467				2,467		1,903
	5,159		0		5,159		4,638

# TODDINGTON CHILDCARE

## Notes to the Accounts for the year ended 31 August 2023

### 8 Analysis of income and expenditure

	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b>Income</b>		
Fees	190,008	197,373
Local Authority fee funding	147,187	119,597
Grants-General	0	0
Bursary and Apprentiship Funding	0	0
Donations	350	261
Fundraising	2,285	1,211
Bank Interest	60	2
Sundry	0	0
Sales of uniforms	54	0
	<b>339,944</b>	<b>318,445</b>
<b>Expenses</b>		
Rent & Rates	1,345	1,303
Light & Heat	6,572	4,882
Wages & NI	280,340	247,561
Pension Scheme Costs	12,480	10,402
Group Life Ins.	558	494
Insurance	3,658	2,764
Play Consumables	10,764	9,475
Shopping	8,015	6,566
HR Support	0	0
Cleaning & Hygine	3,417	4,308
Premises Exps: Repairs & Renewals	5,312	6,228
Premises Exps: Security & Fire	0	0
Computer software & maintenance	4,410	4,718
Staff Training	1,194	857
Uniform	668	0
Telephone	2,934	2,962
Sundry expenses	378	0
Membership Subs	1,013	440
Depreciation of equipment	439	549
Depreciation of building	5,272	5,272
Provision for Doubtful Debts	0	0
	<b>348,768</b>	<b>308,782</b>
<b>Surplus before Governance costs</b>	<b>(8,824)</b>	<b>9,663</b>
<b>LESS</b> Governance costs (Note 3)	<b>2,203</b>	<b>3,901</b>
<b>Surplus / (Deficit) for the year</b>	<b>(11,028)</b>	<b>5,762</b>
<b>Reconciliation with Statement of Financial Activities</b>		
Surplus/(Loss) for the year as per above	<b>(11,028)</b>	<b>5,762</b>
Grants Received      General	<b>0</b>	<b>0</b>
<b>Net Incoming Resources as per Statement of Financial Activities</b>	<b>(11,028)</b>	<b>5,762</b>

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2023

#### 9 Restricted Fund

	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
The Restricted Fund is made up of three components as follows:		
Fund for the purchase of the Old Building in 2007/08 (10 year life)	10,000	10,000
<u>Less</u> Amortised to date	10,000	10,000
	0	0
Fund for the purchase of the New Building in 2007/08 (25 year life)	131,806	131,806
<u>Less</u> Amortised to date	81,719	76,448
	50,087	55,358
Transfer from Unrestricted Fund in 2015 for the replacement of the Old Building	10,000	10,000
Total Fund as at 31 August 2023	<b>60,087</b>	<b>65,358</b>

# **Trustees Report for Toddington Childcare & Forest School for the financial period 01 September 2022 to 31 August 2023**

## **Reference and administrative details of the charity, its trustees and advisers**

Charity Registration Number – 1092562

C/O ST GEORGE LOWER SCHOOL  
MANOR ROAD  
TODDINGTON  
BEDFORDSHIRE  
LU5 6AJ

### Trustees at current date

Sarah Malcolm (Chair), Shelley Tebbutt (Treasurer), Jacqueline Pearce (Secretary).

### Trustee's 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023

Sarah Malcolm - (Chairperson)  
Shelley Tebbutt - (Treasurer)  
Jacqueline Pearce – (Secretary)  
Katie Shanks – September 2022  
Sarah White – June 2023  
Claire White – until January 2023  
Helena Benet – until September 2022

## **Structure, governance and management**

Toddington Childcare & Forest School is an unincorporated, registered charity that has been operating for in excess of 20 years. The constitution was adopted on the 15<sup>th</sup> May 2002 and amended 17<sup>th</sup> April 2008.

The setting was established under a constitution, which identified the objectives and powers of the setting. The trustees are appointed by the current members of the committee/trustees and voted in at the AGM. Trustees complete DBS checks and EY2 Suitability checks through Ofsted in line with statutory requirements and give their time for free with no financial benefit. There is a trustee and indemnity insurance in place to manage risk. The environment is checked daily for H&S risk and risk assessments are used in relation to activities and equipment.

The work of Toddington Childcare & Forest School is overseen by the committee and the committee meet twice a term. They can also be in daily email contact working collaboratively with the Setting Manager who has overall responsibility for the day to day running of the setting.

The Management structure consists of a full time Setting Manager, who is also the Designated Safeguarding Lead and Lead SENDCo for the setting. The Setting Manager holds a Level 4 Early Years Advanced Practitioner accreditation, Level 4 SENDCo Award, a Level 3 in Supporting Children and Young People's Speech, Language and Communication, a Principles in Forest Schooling Award, DSL Safeguarding and Safer Recruitment training and holds a full and relevant Paediatric First Aid certificate. The Setting Manager is supported in the office by the Business Administrator and a Level

3 SENDCo, who are both Paediatric First Aid trained. The Setting Manager is supported in the day to day planning and running of the setting by her Pre-School Deputy and Club Deputy for wrap around and Holiday Clubs. The setting's Pre-School Deputy is also the Deputy Designated Safeguarding Lead and holds full and relevant training. Both Deputy Managers hold full and relevant Early Years Level 3 qualifications, Level 3 Forest School Lead certificates and full Paediatric First Aid Certificates. Our three Pre-School rooms are led by Level 3 Early Years Room Leads, who also hold full and relevant Paediatric First Aid Certificates. All staff in the setting hold an Enhanced DBS check and are on the update service as part of Safer Recruitment procedures and in line with Safeguarding and Welfare requirements.

### **Public benefit statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

### **Objectives and activities**

Our main activity is to deliver high quality Early Years Care and Education for children aged 12 months to 5 years, Out Of School and Wraparound Care during term time for children aged 2 to 9 years and a Holiday Club for children aged 2 to 9 years out of term time. Our aim at Toddington Childcare & Forest School is to provide a safe environment which is both happy and secure where children and adults can learn and develop. We plan and provide a wide range of activities and resources which are inclusive for all children in our care, to ensure children attending our setting have access to a varied and stimulating curriculum to support them in achieving their best outcomes.

In order to do this we employ an Early Years Setting Manager and qualified Early Years Educators who undertake daily short term and medium term planning of the curriculum and activities to meet the individual needs and interests of the children attending the setting. We use a key person approach to work in partnership with parents and to track children's progress and plan next steps to support our children's learning and development in line with the Early Years Foundation Stage Framework. We ensure our staff have access to regular training opportunities so we can continue to successfully meet the needs of children in our care. We promote the importance of the learning environment and endeavour to make this as stimulating as possible. We develop positive relationships with parents and carers and value all children as individuals. We help the children in our care to be happy and secure. We have policies and procedures in place for all aspects of safeguarding, child protection and health and safety, and the Setting Manager holds regular monthly staff meetings and inset days for staff training purposes to ensure continued professional development of all staff. The Setting Manager meets with her staffing team regularly for Supervisions and annual Personal Development Plans. Toddington Childcare & Forest School is also a member of the Early Years Alliance.

### **Achievements and performance**

We have a stable and proactive core committee of dedicated volunteers who continue to support our Setting Manager and Staff fundraising efforts, as well as helping hands with improvements to our Setting environment. During this period the committee have helped to organise and refresh one

of our Pre-School Rooms by helping to paint the inside environment. The classroom, children's toilets and small office area were painted using more neutral tones for our older Giraffe Room children to create a calm and more natural learning environment. An area in the small office connected to the Giraffe Room has been furnished with large beanbags and sensory equipment to create an area to support young children regulate their emotions and a space for 1:1 SEND support.

In the Summer Term 2023, our dedicated staff team have been working hard to make improvements to the outdoor learning environments and through proactive fundraising efforts including our Christmas card project, Christmas Dinner Day, and successful bake sale, we have been able to raise funds to remove an old shed and outdoor shelter, arrange to cut some overhanging trees back and pave the area, which has enabled staff to develop a larger and safe open play space for our Giraffe Room children to enjoy. We were able to purchase some quality outdoor play equipment with funds raised, including a new combined climbing wall/slide and have obtained large tyers, cable reels, paint and wooden crates, combined with some creativity to develop a new outdoor construction and small world play area.

Our Panda Room has had a new outdoor sheltered area erected and our Zebra Room has had some new safe fencing erected to replace worn fencing, as well as repairs to a sunken sand pit in the garden.

Our Setting Manager continues to promote and encourage a culture of continued professional development within her team to support and extend their knowledge, skills and qualifications. All staff hold full and relevant Pediatric First Aid training certificates that meet the requirements set out in the Statutory Framework for the Early Years Foundation Stage. All of our staffing team continue to keep their Safeguarding and Health and Safety training updated annually through the Bedfordshire Safeguarding online training platform and the Central Beds Learning Management System, including Fire Procedures, Prevent, FGM and Food Safety and Hygiene training. Our Setting Manager, Pre-School Deputy Manager and Giraffe Room Lead have also completed virtual training via TEAMS for Designated Safeguarding Leads and Safer Recruitment. We continue to have regular monthly staff training meetings, and use the HAST school inset training days to clean down and hold staff training meetings which include knowledge quizzes to keep up to date with the Early Years Foundation Stage Framework and Ofsted Education Inspection Framework, any updates in Safeguarding, SEND, Health and Safety and to celebrate successes together as a whole team, as well as discuss and plan events and fundraising moving forward.

During this period, Toddington Childcare & Forest School have been able to maintain the highest Level 5 Food Hygiene Rating from an Environmental Health Inspection visit in February 2023. We continue to strive on a daily basis as a team to provide high quality care and Early Years education, planning a varied, broad, stimulating and well-sequenced curriculum for all children in our care at Toddington Childcare & Forest School, to help them achieve their best outcomes and prepare for their next steps in education and school readiness. This was reflected in our Ofsted (June 2022) report. Particular acknowledgements were made in safeguarding, making reference to the Setting Manager ensuring all children are kept safe and secure, the strong relationships Managers and staff establish from the start with families including home visits, how children benefit from the attention of kind and caring staff, knowledgeable staff who demonstrate children's stages of development in detail, that children are happy and motivated to learn and access a broad range of experiences through a well-sequenced curriculum, that children behave well and staff support children to begin to understand and regulate their own feelings and emotions, and that all children, including children with SEND are well prepared for their next step in learning.

We continue to share in our children's progress, achievements and successes and have hosted regular integrated Health Reviews during this period at the setting, working in partnership with our Community Nursery Nurse and our parents, hosted two successful Parents Evenings in November 2022 and May 2023 which were both very well attended. We have implemented a successful Summer Term transition program and have regularly liaised with teaching staff at Toddington St. George School to arrange visits to and from the school to prepare our children for smooth transitions and their next steps in their learning as they prepare for school. We continue to share information on our TCC Facebook page with our families and finished the year with a wonderful Summer Term 2023 Sports Morning for all to enjoy.

### **A financial review**

The settings reserves are split between £60,000 in restricted funds and £12,000 in unrestricted funds, with total net assets £77,000. The setting has reported a deficit of £11,000 this year however, there are no current concerns over the charities going concern.

The total income for the period is £340,000. The charity's principal sources of funds are collected from two income streams; government funded childcare and parent funded childcare. Government funded childcare comes from Central beds in relation to children aged 3-4yrs who are entitled to free 15 or 30 childcare hours and also 2 year funding (criteria must be met). Parent funded childcare is the invoiced childcare outside the government funded hours, this also includes all wraparound and holiday clubs.

The total expenditure for the period is £351,000. The main expenditure is wages for our childcare staff who deliver the EYFS and enable the setting to meet the key objectives of the charity.

Net incoming resources for the period is a deficit of £11,000.

We have no investment accounts.

A detailed breakdown of income and expenditure can be found in the annual accounts.

### **Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s):

Full name (s): Sarah Malcolm, Shelley Tebbutt, Jacqueline Pearce

Position (e.g. Chair, Treasurer, Secretary):

Date: 30 June 2024

**TODDINGTON CHILDCARE**

England & Wales - Charity number 1092562

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# Accounts

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# Trustees Report for Toddington Childcare & Forest School for the financial period 01 September 2021 to 31 August 2022

## Reference and administrative details of the charity, its trustees and advisers

Charity Registration Number – 1092562

C/O ST GEORGE LOWER SCHOOL  
MANOR ROAD  
TODDINGTON  
BEDFORDSHIRE  
LU5 6AJ

### Trustees at current date

Sarah Malcolm (Chair), Shelley Tebbutt (Treasurer), Jacqueline Pearce (Secretary), Sarah White.

### Trustee's 1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022

Sarah Malcolm Chairperson  
Shelley Tebbutt (Treasurer)  
Jacqueline Pearce – (Secretary)  
Katie Shanks - until Sept '22  
Sarah White  
Claire White - until Jan '23  
Helena Benet – until September 2022  
Lisa McEvoy – until October 2021

## Structure, governance and management

Toddington Childcare & Forest School is an unincorporated, registered charity that has been operating for in excess of 20 years. The constitution was adopted on the 15<sup>th</sup> May 2002 and amended 17<sup>th</sup> April 2008.

The setting was established under a constitution, which identified the objectives and powers of the setting. The trustees are appointed by the current members of the committee/trustees and voted in at the AGM. Trustees complete DBS checks and EY2 Suitability checks through Ofsted in line with statutory requirements and give their time for free with no financial benefit. There is a trustee and indemnity insurance in place to manage risk. The environment is checked daily for H&S risk and risk assessments are used in relation to activities and equipment.

The work of Toddington Childcare & Forest School is overseen by the committee and the committee meet twice a term. They can also be in daily email contact working collaboratively with the Setting Manager who has overall responsibility for the day to day running of the setting.

The Management structure consists of a full time Setting Manager, who is also the Designated Safeguarding Lead and Lead SENDCo for the setting. The Setting Manager holds a Level 4 Early Years Advanced Practitioner accreditation, Level 4 SENDCo Award, a Level 3 in Supporting Children and Young People's Speech, Language and Communication, a Principles in Forest Schooling Award, DSL

Safeguarding and Safer Recruitment training and holds a full and relevant Paediatric First Aid certificate. The Setting Manager is supported in the office by her Business Administrator and a Level 3 SENDCo, who are both Paediatric First Aid trained. The Setting Manager is supported in the day to day planning and running of the setting by her Pre-School Deputy and Club Deputy for wrap around and Holiday Clubs. The setting's Pre-School Deputy is also the Deputy Designated Safeguarding Lead and holds full and relevant training. Both Deputy Managers hold full and relevant Early Years Level 3 qualifications, Level 3 Forest School Lead certificates and full Paediatric First Aid Certificates. Our three Pre-School rooms are led by Level 3 Early Years Room Leads, who also hold full and relevant Paediatric First Aid Certificates. All staff in the setting hold an Enhanced DBS check and are on the update service as part of Safer Recruitment procedures and in line with Safeguarding and Welfare requirements.

### **Public benefit statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

### **Objectives and activities**

Our main activity is to deliver high quality Early Years Care and Education for children aged 12 months to 5 years, Out Of School and Wraparound Care during term time for children aged 2 to 9 years and a Holiday Club for children aged 2 to 9 years out of term time. Our aim at Toddington Childcare & Forest School is to provide a safe environment which is both happy and secure where children and adults can learn and develop. We plan and provide a wide range of activities and resources which are inclusive for all children in our care, to ensure children attending our setting have access to a varied and stimulating curriculum to support them in achieving their best outcomes.

In order to do this we employ an Early Years Setting Manager and qualified Early Years Educators who undertake daily short term and medium term planning of the curriculum and activities to meet the individual needs and interests of the children attending the setting. We use a key person approach to work in partnership with parents and to track children's progress and plan next steps to support our children's learning and development in line with the Early Years Foundation Stage Framework. We ensure our staff have access to regular training opportunities so we can continue to successfully meet the needs of children in our care. We promote the importance of the learning environment and endeavour to make this as stimulating as possible. We develop positive relationships with parents and carers and value all children as individuals. We help the children in our care to be happy and secure. We have policies and procedures in place for all aspects of safeguarding, child protection and health and safety, and the Setting Manager holds regular monthly staff meetings and inset days for staff training purposes to ensure continued professional development of all staff. The Setting Manager has also set up a staff mentoring scheme, has an open door policy for staff well-being and meets with her staffing team regularly for Supervisions and annual Personal Development Plans. Toddington Childcare & Forest School is also a member of the Early Years Alliance.

## **Achievements and performance**

We have established a stable and proactive core committee of dedicated volunteers who continue to support our Setting Manager and fundraising efforts as well as helping hands on with improvements to our setting's environment.

Our Setting Manager continues to promote and encourage a culture of continued professional development within her team to support and extend their knowledge, skills and qualifications. All staff hold full and relevant Paediatric First Aid training certificates. All of our staffing team continue to keep their Safeguarding, Health and Safety training, including Fire Procedures, PANCo, SEND and updates on the Early Years Foundation Stage Framework and Ofsted Education Inspection Framework up to date through regular monthly staff training meetings, quizzes, online courses, mentoring tasks and training days. During the period, one of our staff members has qualified as a Level 3 SENDCo to support the Setting Manager and Lead SENDCo in this role.

During the period, Toddington Childcare & Forest School have been able to maintain the highest Level 5 Food Hygiene Rating from a visit in February 2022 and have also had a very successful Ofsted inspection in June 2022, where as a setting we achieved a very respectable 'Good' Inspection rating under a new and vigorous Education Inspection Framework since our previous inspection in April 2016. We are very proud of all that we achieve on a daily basis as a team at Toddington Childcare & Forest School which was also reflected in our Ofsted (June 2022) report. Particular acknowledgements were made in safeguarding, making reference to the Setting Manager ensuring all children are kept safe and secure, the strong relationships Managers and staff establish from the start with families, how children benefit from the attention of kind and caring staff, knowledgeable staff who demonstrate children's stages of development in detail, that children are happy and motivated to learn and access a broad range of experiences through a well-sequenced curriculum, that children behave well and staff support children to begin to understand and regulate their own feelings and emotions, and that all children, including children with SEND are well prepared for their next step in learning. Our Ofsted Inspectors on the day also verbally congratulated our Setting Manager and acknowledged her own exceptional practice and thanked all of our staff for a wonderful day before leaving, saying that all staff should be very proud of themselves.

## **A financial review**

The settings reserves are split between £65,000 in restricted funds and £23,000 in unrestricted funds, with total net assets £88,000. The setting has reported a surplus of £5,000 this year and, there are no current concerns over the charities going concern.

The total income for the period is £318,000. The charity's principal sources of funds are collected from two income streams; government funded childcare and parent funded childcare. Government funded childcare comes from Central beds in relation to children aged 3-4yrs who are entitled to free 15 or 30 childcare hours and also 2 year funding (criteria must be met). Parent funded childcare is the invoiced childcare outside the government funded hours, this also includes all wraparound and holiday clubs.

The total expenditure for the period is £313,000. The main expenditure is wages for our childcare staff who deliver the EYFS and enable the setting to meet the key objectives of the charity.

Net incoming resources for the period is £5,000.

We have no investment accounts.

A detailed breakdown of income and expenditure can be found in the annual accounts.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s):



*Sarah Malcolm*  
Sarah Malcolm  
(chair)

Full name (s): Shelley Tebbutt

Position (e.g. Chair, Secretary, Treasurer):

Date: 30 June 2023

# Independent Examiner's Report to the Trustees of Toddington

## Childcare

I report on the accounts of Toddington Childcare for the year ended 31 August 2022, which are set out on pages 2 to 9.

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

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed. I am qualified to undertake that examination as a member of the Association of Chartered Certified Accountants. It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the 2011 Act
- \* to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

This examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In carrying out my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept in accordance with section 130 of the 2011 Act and

accounts have been prepared which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations, or:

- (2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Gavin James ACCA

74 Luton Road  
Chalton  
Bedfordshire  
LU4 9UG

30 June 2023

## TODDINGTON CHILDCARE

### Statement of Financial Activities for the 12 Month Period ended 31st August 2022

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total This Year</u> £	<u>Total Last Year</u> £
<b><u>Incoming Resources</u></b> (Note 2)				
<b>Incoming resources from generated funds</b>				
Voluntary Income	119,597	0	119,597	111,855
Activities for Generating Funds	1,472	0	1,472	9,792
Investment Income	2	0	2	9
<b>Incoming resources from charitable activities</b>	197,373	0	197,373	135,351
<b>Other Incoming resources</b>	0	0	0	14,308
<b><u>Total Incoming Resources</u></b>	318,445	0	318,445	271,315
<b><u>Resources Expended</u></b> (Note 3)				
<b>Costs of generating funds</b>				
Activities for Generating Funds Costs	475	0	475	1,627
<b>Charitable activities</b>	303,035	5,272	308,307	315,781
<b>Governance costs</b>	3,901	0	3,901	5,294
<b><u>Total Resources Expended</u></b>	307,411	5,272	312,683	322,703
<b>Net Incoming Resources</b>	11,034	(5,272)	5,762	(51,388)
<b>Transfer to Building Fund</b>	0	0	0	0
<b>Total Funds brought forward</b>	11,625	70,630	82,255	133,643
<b><u>Total Funds carried forward</u></b>	22,659	65,358	88,017	82,255

## TODDINGTON CHILDCARE

### Balance Sheet as at 31 August 2022

		<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total This Year</u> £	<u>Total Last Year</u> £
<b><u>Fixed Assets</u></b>					
Tangible Assets	(Note 4)	2,194	55,359	<b>57,553</b>	63,373
<b><u>Current Assets</u></b>					
Debtors	(Note 6)	6,825		6,825	3,190
Stock of T Shirts		0		0	405
Cash at Bank		18,276	10,000	<b>28,276</b>	25,516
Cash in Hand		0		0	0
		25,101	10,000	<b>35,101</b>	29,111
<b><u>Creditors: amounts falling due within one year</u></b>	(Note 7)	4,638	0	<b>4,638</b>	10,228
	<b><u>Net Current Assets</u></b>	20,464	10,000	<b>30,464</b>	18,883
	<b><u>Total Assets less Current Liabilities</u></b>	22,658	65,359	<b>88,017</b>	82,255
<b><u>Funds of the Charity</u></b>					
Unrestricted funds		22,659		<b>22,659</b>	11,626
Restricted funds	(Note 9)		65,358	<b>65,358</b>	70,630
	<b><u>Total Funds</u></b>	22,659	65,358	<b>88,017</b>	82,255

These accounts were approved on 30/6/.....2023

Chairman  30/6/2023

Treasurer 

# TODDINGTON CHILDCARE

## Notes to the Accounts for the year ended 31 August 2022

### **1 Accounting Policies**

These accounts have been prepared on the basis of historical cost and in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, and with the Charities Act 2011.

The accounts have been prepared on an Accruals basis.

Income is recognised when the charity becomes entitled to that income and expenses are recognised as the liability falls due. Grants and Donations are included in the SoFA when recognised .

Tangible fixed assets are capitalised where their life expectancy is in excess of 12 months and their value is considered significant by the trustees. The following rates of depreciation have been applied:

Computers	1/3 on cost per annum
Other Equipment	20% on cost per annum
Buildings- New	4% on cost per annum
Buildings- Introduced by Toddingon After School Club	10% of introductory valuation per annum.

All play equipment is treated as consumable and charged to expenditure as incurred.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2022

#### 2 Incoming resources

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
Voluntary Income				
Local Authority fee funding	119,597		<b>119,597</b>	111,855
Contribution to F Greatorex's salary	0		<b>0</b>	0
Bursary	0		<b>0</b>	0
	<b>119,597</b>	0	<b>119,597</b>	111,855
Activities for Generating Funds				
Fundraising events (Note 5)	1,211		<b>1,211</b>	2,367
Donations	261		<b>261</b>	7,425
Sundry income	0		<b>0</b>	0
	<b>1,472</b>	0	<b>1,472</b>	9,792
Investment Income				
Bank Interest	2	0	<b>2</b>	9
Incoming resources from charitable activities				
Fees	197,373		<b>197,373</b>	135,351
Milk Refunds	0		<b>0</b>	0
	<b>197,373</b>	0	<b>197,373</b>	135,351
Other Incoming resources				
Grant - CJRS	0		<b>0</b>	13,308
Grant - Small Business Grants	0		<b>0</b>	1,000
	<b>0</b>	0	<b>0</b>	14,308

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2022

#### 3 Resources Expended

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
Activities for generating funds costs				
Fundraising events (Note 5)	475		475	1,627
Charitable activities				
Rent & Rates	1,303		1,303	1,039
Light & Heat	4,882		4,882	4,821
Wages & NI	247,561		247,561	261,782
Pension Scheme Costs	10,402		10,402	5,049
Group Life Ins.	494		494	531
Insurance	2,764		2,764	777
Play Consumables	9,000		9,000	7,303
Shopping	6,566		6,566	5,272
HR Support	0		0	0
Cleaning & Hygiene	4,308		4,308	5,719
Premises Exps: Repairs & Renewals	6,228		6,228	1,563
Premises Exps: Security & Fire	0		0	2,535
Computer software & maintenance	4,718		4,718	2,487
Staff Training	857		857	2,580
Telephone	2,962		2,962	2,936
Membership Subs	440		440	220
Depreciation of equipment	549		549	686
Depreciation of building		5,272	5,272	5,272
Provision for Doubtful Debts	0		0	5,208
	303,035	5,272	308,307	315,781
Governance costs				
Stationery	627		627	815
Bank Charges	92		92	78
Accountancy (Note 3a)	1,884		1,884	3,683
Miscellaneous costs	0		0	0
Depreciation of computer	0		0	0
Uniform	1,298		1,298	718
	3,901	0	3,901	5,294

# TODDINGTON CHILDCARE

## Notes to the Accounts for the year ended 31 August 2022

### 3a Fees for the Examination of the Accounts

All Accountancy fees were paid for the independent examination of the charities accounts.

### 3b Staff Costs

No employees received employee benefits (excluding employer pension costs) for the year of more than £60,000.

### 3c Average Staff Headcount

Average number of staff employed in the year

<u>This Year</u>	<u>Last Year</u>
18	20

### 3d Contributions to Pension Scheme

Contributions made to a defined contributions scheme all relating to the Unrestricted Fund activities

	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>
	£ 10,402	5,049

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2022

#### 4 Tangible Assets

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
<b>Computer and equipment</b>				
Cost				
As at 31 August 2021	25,003	0	25,003	25,003
Additions	0	0	0	0
Disposals	0	0	0	0
As at 31 August 2022	25,003	0	25,003	25,003
Depreciation				
As at 31 August 2021	22,260	0	22,260	21,574
Charge for the year	549	0	549	686
Disposals	0	0	0	0
As at 31 August 2022	22,809	0	22,809	22,260
Net book value				
As at 31 August 2022	2,194	0	2,194	2,743
As at 31 August 2021	2,743	0	2,743	3,429
<b>Buildings</b>				
Cost				
As at 31 August 2021	0	141,807	141,807	141,807
Additions	0	0	0	0
Disposals	0	0	0	0
As at 31 August 2022	0	141,807	141,807	141,807
Depreciation				
As at 31 August 2021	0	81,177	81,177	75,905
Charge for the year	0	5,271	5,271	5,271
Disposals	0	0	0	0
As at 31 August 2022	0	86,448	86,448	81,177
Net book value				
As at 31 August 2022	0	55,359	55,359	60,630
As at 31 August 2021	0	60,630	60,630	65,902
<b>Total Tangible Assets</b>				
As at 31 August 2022	2,194	55,359	57,553	63,373
As at 31 August 2021	2,743	60,630	63,373	69,330

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2022

#### 5 Fundraising events

	<u>Income</u>		<u>Expenses</u>		<u>Surplus</u>		<u>Last Year</u>
	£		£		£		£
T Shirts (Note 5a)	405		0		405		(405)
Children in Need	0		0		0		20
Halloween Fun Day	20		0		20		0
Poppy Donation	20		20		0		0
Save the Children	25		25		0		0
Christmas Dinner	200		131		69		111
Christmas Cards	451		101		350		224
Valentines Day	312		0		312		0
World Book Day	0		0		0		30
Comic Relief	21		21		0		0
Mothers Day	190		69		121		86
Easter	150		52		97		338
Fathers Day	80		55		25		0
Summer Fun Day	0		0		0		177
Big Toddle	0		0		0		158
Easy Fundraising	261		0		261		0
Made locally	261		0		261		0
	2,395		475		1,920		740

#### 5a Stock of T Shirts

	<u>This Year</u>	<u>Last Year</u>
	£	£
Opening stock of T Shirts	405	0
Purchased in the year	0	718
Sold in the year (at cost)	(405)	(314)
Stock at 31 August 2021	0	405

#### 6 Debtors

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>This Year</u>	<u>Last Year</u>
	£	£	£	£
Prepayments	0		0	0
Debtors	6,825		6,825	8,399
Provision for Doubtful Debts	0		0	(5,208)
	6,825	0	6,825	3,190

#### 7 Creditors: amounts falling due within one year

Prepaid fees	1,693		1,693	7,457
Charitable activities	0		0	0
Governance costs	0		0	0
Pensions payable	1,042		1,042	0
Accrued expenses	1,903		1,903	2,771
	4,638	0	4,638	10,228

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2022

#### 8 Analysis of income and expenditure

	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b>Income</b>		
Fees	197,373	135,351
Local Authority fee funding	119,597	111,855
Grants-General	0	0
Bursary and Apprentiship Funding	0	0
Donations	261	7,425
Fundraising	1,211	740
Bank Interest	2	9
Sundry	0	0
	<b>318,445</b>	<b>255,380</b>
<b>Expenses</b>		
Rent & Rates	1,303	1,039
Light & Heat	4,882	4,821
Wages & NI	247,561	261,782
Pension Scheme Costs	10,402	5,049
Group Life Ins.	494	531
Insurance	2,764	777
Play Consumables	9,475	7,303
Shopping	6,566	5,272
HR Support	0	0
Cleaning & Hygine	4,308	5,719
Premises Exps: Repairs & Renewals	6,228	1,563
Premises Exps: Security & Fire	0	2,535
Computer software & maintenance	4,718	2,487
Staff Training	857	2,580
Telephone	2,962	2,936
Membership Subs	440	220
Depreciation of equipment	549	686
Depreciation of building	5,272	5,272
Provision for Doubtful Debts	0	5,208
	<b>308,782</b>	<b>315,781</b>
<b>Surplus before Governance costs</b>	<b>9,663</b>	<b>(60,402)</b>
<b>LESS</b> Governance costs (Note 3)	<b>3,901</b>	<b>5,294</b>
<b>Surplus / (Deficit) for the year</b>	<b>5,762</b>	<b>(65,696)</b>
<b>Reconciliation with Statement of Financial Activities</b>		
Surplus/(Loss) for the year as per above	5,762	(65,696)
Grants Received      General	0	14,308
<b>Net Incoming Resources as per Statement of Financial Activities</b>	<b>5,762</b>	<b>(51,388)</b>

# TODDINGTON CHILDCARE

## Notes to the Accounts for the year ended 31 August 2022

### 9 Restricted Fund

	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
The Restricted Fund is made up of three components as follows:		
Fund for the purchase of the Old Building in 2007/08 (10 year life)	10,000	10,000
<u>Less</u> Amortised to date	10,000	10,000
	0	0
Fund for the purchase of the New Building in 2007/08 (25 year life)	131,806	131,806
<u>Less</u> Amortised to date	76,448	71,176
	55,358	60,630
Transfer from Unrestricted Fund in 2015 for the replacement of the Old Building	10,000	10,000
Total Fund as at 31 August 2022	<b>65,358</b>	<b>70,630</b>

**TODDINGTON CHILDCARE**

England & Wales - Charity number 1092562

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# Accounts

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# Trustees Report for Toddington Childcare & Forest School for the financial period 01 September 2020 to 31 August 2021

## Reference and administrative details of the charity, its trustees and advisers

Charity Registration Number – 1092562

C/O ST GEORGE LOWER SCHOOL  
MANOR ROAD  
TODDINGTON  
BEDFORDSHIRE  
LU5 6AJ

### Trustees at current date

Sarah Malcolm (Chair), Shelley Tebbutt (Treasurer), Jacqueline Pearce (Secretary), Katie Shanks, Sarah White, Claire White, Helena Benet.

### Trustee's 1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021

Chris Russell (Chair to July 2021)  
Sarah Malcolm (Secretary since September 2019 & Chair since July 2021)  
Shelley Tebbutt (Treasurer)  
Jacqueline Pearce – (Secretary since July 2021)  
Katie Shanks  
Sarah White – since November 2020  
Claire White - since November 2020  
Helena Benet - since November 2020  
Lisa McEvoy – until October 2021  
Rachel Shorter – until September 2020  
Chelsea Fuller – until September 2020

## Structure, governance and management

Toddington Childcare & Forest School is an unincorporated, registered charity that has been operating for several years. The constitution was adopted on the 15<sup>th</sup> May 2002 and amended 17<sup>th</sup> April 2008.

The setting was established under a constitution, which identified the objectives and powers of the setting. The trustees are appointed by the current members of the committee/trustees and voted in at the AGM. Trustees complete DBS checks and EY2 Suitability checks through Ofsted in line with statutory requirements and give their time for free with no financial benefit. There is a trustee and indemnity insurance in place to manage risk. The environment is checked daily for H&S risk and risk assessments are used in relation to activities and equipment.

The work of Toddington Childcare is overseen by the committee and the committee meet twice a term. They can also be in daily email contact working collaboratively with the Setting Manager who has overall responsibility for the day to day running of the setting.

The Management structure consists of a full time Setting Manager, who is also the Designated Safeguarding Lead and Lead SENDCo for the setting. The Setting Manager holds a Level 4 Early Years

Advanced Practitioner accreditation, Level 4 SENDCo Award, a Level 3 in Supporting Children and Young People's Speech, Language and Communication, a Principles in Forest Schooling Award, DSL Safeguarding and Safer Recruitment training and holds a full and relevant Paediatric First Aid certificate. The Setting Manager is supported in the office by her Business Administrator and a Level 3 SENDCo, who are both Paediatric First Aid trained. The Setting Manager is supported in the day to day planning and running of the setting by her Pre-School Deputy and Club Deputy for wrap around and Holiday Clubs, who are also Designated Safeguarding Officers. Both Deputy Managers hold full and relevant Early Years Level 3 qualifications, Level 3 Forest School Lead certificates and full Paediatric First Aid Certificates, as well training in DSL. Our three Pre-School rooms are led by Level 3 Early Years Room Leads, who also hold full and relevant Paediatric First Aid Certificates. All staff in the setting hold an Enhanced DBS check and are on the update service as part of Safer Recruitment procedures and in line with Safeguarding and Welfare requirements.

### **Public benefit statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

### **Objectives and activities**

Our main activity is to deliver high quality Early Years Care and Education for children aged 12 months to 5 years, Out Of School and Wraparound Care during term time for children aged 2 to 9 years and a Holiday Club for children aged 2 to 9 years out of term time. Our aim at Todington Childcare is to provide an environment which is both happy and secure where children and adults can learn and develop. We provide activities and resources to not only stimulate and enhance development but also to capture and illuminate the imagination and curiosity of every child in our setting.

In order to do this we employ an Early Years Setting Manager and qualified Early Years Educators and practitioners who undertake daily short term and medium term planning of the curriculum and activities to meet the individual needs and interests of the children attending the setting. We use a key person approach to work in partnership with parents and to track children's progress and plan next steps to support the children's learning and development in line with the Early Years Foundation Stage Framework. We ensure our staff have access to regular training opportunities so we can continue to successfully meet the needs of children in our care. We promote the importance of the learning environment and endeavour to make this as stimulating as possible. We develop positive relationships with parents and carers and value all children as individuals. We help the children in our care to be happy and secure. We have policies and procedures in place for all aspects of safeguarding, child protection and health and safety, and the Setting Manager holds regular monthly staff meetings and inset days for staff training purposes to ensure continued professional development of all staff. The Setting Manager has also set up a staff mentoring scheme, has an open door policy for staff well-being and meets with her staffing team regularly for Supervisions. We are also members of the Early Years Alliance.

The newly formed Fundraising Committee has exciting events planned for the near future. All events raise money, enabling the setting to purchase new and exciting learning resources for the children.

## **Achievements and performance**

We have established a stable and proactive committee of dedicated volunteers, who actively help our setting with Fundraising events throughout the year.

Our Setting Manager continues to promote and encourage a culture of continued professional development within her team to support and extend their knowledge, skills and qualifications. Our Level 3 Early Years Educator Apprentice has recently qualified in May 2022 with a Distinction grade and has taken on additional responsibilities of ensuring Health and Safety measures and procedures are kept up to date, including Fire Risk Assessment procedures in partnership with Toddington St. George Church Of England School on the same site. All staff hold full and relevant Paediatric First Aid training certificates. All of our staffing team continue to keep their Safeguarding, Health and Safety training including Fire Procedures, PANCo, SEND and updates on the new Early Years Foundation Stage Framework (Sep 2021) and Ofsted Education Inspection Framework up to date through regular monthly staff training meetings, quizzes, online courses, mentoring tasks and training days. We have also recently maintained a top rating Level 5 Food Hygiene Rating from a recent Environmental Health Inspection in February 2022. One of our staff members has recently qualified as a Level 3 SENDCo to support the Setting Manager in this role in May 2022 within our Giraffe Room and we have recently appointed a new Level 3 EYE in our Panda Room with Baby Sensory training. We continue to run our successful Lift Off to Language Programmes for 2's and 3-4's in both our Zebra and Giraffe Rooms every week, our Forest School Programme for 2 to 5's also with many opportunities for open Forest School learning too, including our much younger Panda Room children (12 months to 2 years). Our Teddy Tennis sessions once a week for our 2 to 5 year olds continues to be very popular and successful also and we have recently hosted a Father's Day 'Teddy Tennis' session 'Daddy and Me' in June 2022 as a fundraising event. In March 2022, we also hosted a similar fundraising event for Mother's Day in our Forest School, 'Mummy and Me' sessions over 3 evenings which proved to be very popular. In February 2021 we introduced Blippi and Bruno our New Guinea pigs into our Giraffe Room to help our older children's well-being after a turbulent 12 months of Covid restrictions. Our children have really benefited from learning to care and play with them. We have also recently gained our re-accreditation for our Communication Friendly Award in June 2022 and our Setting Manager and Pre-School Deputy will be attending a Celebration evening on 4<sup>th</sup> July 2022 at Central Beds Offices in Shefford.

On 22<sup>nd</sup> June 2022, Ofsted inspected our setting again under the new EYFS Framework (Sep 2021) and revised Education Inspection Framework with new more robust grade descriptors. We are expecting the final report and outcome within 18 working days of this inspection. Current Inspection rating under previous EYFS Framework and EIF is 'Outstanding' dated from 21st April 2016.

## **A financial review**

The settings reserves are split between £71,000 in restricted funds and £17,000 in unrestricted funds, with total net assets £88,000. Although the setting has reported a material deficit this year, there are no current concerns over the charities going concern.

The total income for the period is £271,000. The charity's principal sources of funds are collected from two income streams; government funded childcare and parent funded childcare. Government funded childcare comes from Central beds in relation to children aged 3-4yrs who are entitled to free 15 or 30 childcare hours and also 2 year funding (criteria must be met). Parent funded childcare

is the invoiced childcare outside the government funded hours, this also includes all wraparound and holiday clubs. The income is inclusive of £14,000 of grants received.

The total expenditure for the period is £317,000. The main expenditure is wages for our childcare staff who deliver the EYFS and enable the setting to meet the key objectives of the charity.

Net incoming resources for the period is (£46,000).

We have no investment accounts.

A detailed breakdown of income and expenditure can be found in the annual accounts.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s): *Sarah Malcolm*

Full name (s): *Sarah Malcolm*

Position (e.g. Chair, Secretary, Treasurer): *Chair*

Date: *28<sup>th</sup> June 2022*

## Independent Examiner's Report to the Trustees of Toddington Childcare

I report on the accounts of Toddington Childcare for the year ended 31 August 2021, which are set out on pages 2 to 9.

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

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed. I am qualified to undertake that examination as a member of the Association of Chartered Certified Accountants. It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the 2011 Act
- \* to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

This examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In carrying out my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept in accordance with section 130 of the 2011 Act and

accounts have been prepared which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations, or:

- (2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Gavin James ACCA

74 Luton Road  
Chalton  
Bedfordshire  
LU4 9UG

29 May 2022

## TODDINGTON CHILDCARE

### Statement of Financial Activities for the 12 Month Period ended 31st August 2021

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	18mth period <u>Total</u> <u>Last Year</u> £
<b><u>Incoming Resources</u></b> (Note 2)				
<b>Incoming resources from generated funds</b>				
Voluntary Income	111,855	0	111,855	205,121
Activities for Generating Funds	9,792	0	9,792	2,862
Investment Income	9	0	9	59
<b>Incoming resources from charitable activities</b>				
	135,351	0	135,351	293,357
<b>Other Incoming resources</b>	14,308	0	14,308	49,659
<b><u>Total Incoming Resources</u></b>	271,315	0	271,315	551,059
<b><u>Resources Expended</u></b> (Note 3)				
<b>Costs of generating funds</b>				
Activities for Generating Funds Costs	1,627	0	1,627	1,015
<b>Charitable activities</b>	304,839	5,272	310,111	518,773
<b>Governance costs</b>	5,294	0	5,294	5,172
<b><u>Total Resources Expended</u></b>	311,760	5,272	317,033	524,960
<b>Net Incoming Resources</b>	(40,445)	(5,272)	(45,717)	26,099
<b>Transfer to Building Fund</b>	0	0	0	0
<b>Total Funds brought forward</b>	57,741	75,902	133,643	107,544
<b><u>Total Funds carried forward</u></b>	17,296	70,630	87,926	133,643



## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2021

#### **1 Accounting Policies**

These accounts have been prepared on the basis of historical cost and in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, and with the Charities Act 2011.

The accounts have been prepared on an Accruals basis.

Income is recognised when the charity becomes entitled to that income and expenses are recognised as the liability falls due. Grants and Donations are included in the SoFA when recognised .

Tangible fixed assets are capitalised where their life expectancy is in excess of 12 months and their value is considered significant by the trustees. The following rates of depreciation have been applied:

Computers	1/3 on cost per annum
Other Equipment	20% on cost per annum
Buildings- New	4% on cost per annum
Buildings- Introduced by Toddington After School Club	10% of introductory valuation per annum.

All play equipment is treated as consumable and charged to expenditure as incurred.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended

31 August 2021

#### 2 Incoming resources

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
Voluntary Income				
Local Authority fee funding	111,855		111,855	205,121
Contribution to F Greatorex's salary	0		0	0
Bursary	0		0	0
	111,855	0	111,855	205,121
Activities for Generating Funds				
Fundraising events (Note 5)	2,367		2,367	2,287
Action for Children- Rent	0		0	0
Donations	7,425		7,425	575
Sundry income	0		0	0
	9,792	0	9,792	2,862
Investment Income				
Bank Interest	9	0	9	59
Incoming resources from charitable activities				
Fees	135,351		135,351	293,357
Milk Refunds	0		0	0
	135,351	0	135,351	293,357
Other Incoming resources				
Grant - CJRS	13,308		13,308	39,659
Grant - Small Business Grants	1,000		1,000	10,000
	14,308	0	14,308	49,659

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2021

#### 3 Resources Expended

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
Activities for generating funds costs				
Fundraising events (Note 5)	1,627		1,627	1,015
Charitable activities				
Rent & Rates	1,039		1,039	2,000
Light & Heat	4,821		4,821	9,680
Wages & NI	256,112		256,112	398,409
Pension Scheme Costs	5,049		5,049	7,510
Group Life Ins.	531		531	964
Insurance	777		777	3,473
Play Consumables	7,303		7,303	13,121
Shopping	5,272		5,272	9,468
HR Support	0		0	7,160
Cleaning & Hygiene	5,719		5,719	2,519
Premises Exps: Repairs & Renewals	1,563		1,563	7,909
Premises Exps: Security & Fire	2,535		2,535	9,819
Computer software & maintenance	2,487		2,487	6,758
Staff Training	2,580		2,580	9,887
Telephone	2,936		2,936	5,767
Membership Subs	220		220	1,804
Depreciation of equipment	686		686	1,613
Depreciation of building		5,272	5,272	7,908
Provision for Doubtful Debts	5,208		5,208	13,004
	304,839	5,272	310,111	518,773
Governance costs				
Stationery	815		815	1,355
Bank Charges	78		78	166
Accountancy (Note 3a)	3,683		3,683	1,367
Miscellaneous costs	0		0	0
Depreciation of computer	0		0	0
Uniform	718		718	2,284
	5,294	0	5,294	5,172

## **TODDINGTON CHILDCARE**

### **Notes to the Accounts for the year ended** **31 August 2021**

#### **3a Fees for the Examination of the Accounts**

All Accountancy fees were paid for the independent examination of the charities accounts.

#### **3b Staff Costs**

No employees received employee benefits (excluding employer pension costs) for the year of more than £60,000.

#### **3c Average Staff Headcount**

Average number of staff employed in the year

<u>This Year</u>	<u>Last Year</u>
20	22

#### **3d Contributions to Pension Scheme**

Contributions made to a defined contributions scheme all relating to the Unrestricted Fund activities

<u>This Year</u>	<u>Last Year</u>
<u>£</u>	<u>£</u>
£ 5,049	6,910

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2021

4 Tangible Assets	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b>Computer and equipment</b>				
Cost				
As at 31 August 2020	25,003	0	25,003	25,003
Additions	0	0	0	0
Disposals	0	0	0	0
As at 31 August 2021	25,003	0	25,003	25,003
Depreciation				
As at 31 August 2020	21,574	0	21,574	19,961
Charge for the year	686	0	686	1,613
Disposals	0	0	0	0
As at 31 August 2021	22,260	0	22,260	21,574
Net book value				
As at 31 August 2021	2,743	0	2,743	3,429
As at 31 August 2020	3,429	0	3,429	5,042
<b>Buildings</b>				
Cost				
As at 31 August 2020	0	141,807	141,807	141,807
Additions	0	0	0	0
Disposals	0	0	0	0
As at 31 August 2021	0	141,806	141,807	141,807
Depreciation				
As at 31 August 2020	0	75,905	75,905	67,997
Charge for the year	0	5,271	5,271	7,907
Disposals	0	0	0	0
As at 31 August 2021	0	81,177	81,177	75,904
Net book value				
As at 31 August 2021	0	60,630	60,630	65,903
As at 31 August 2020	0	65,902	65,902	73,810
<b>Total Tangible Assets</b>				
As at 31 August 2021	2,743	60,630	63,373	69,332
As at 31 August 2020	3,429	65,902	69,330	78,852

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2021

#### 5 Fundraising events

	<u>Income</u>	<u>Expenses</u>	<u>Surplus</u>	<u>Last Year</u>
	£	£	£	£
World Book Day	30	0	30	30
T Shirts (Note 5a)	314	718	(405)	128
Children in Need	20	0	20	20
Big Toddle	158	0	158	158
Summer Fun Day	707	530	177	177
Christmas Cards	310	86	224	224
Easter performance	338	0	338	338
CAF Funding	0	0	0	0
Christmas Party	304	218	86	86
Christmas Dinner	186	75	111	111
	2,367	1,627	740	1,272

#### 5a Stock of T Shirts

	<u>This Year</u>	<u>Last Year</u>
	£	£
Opening stock of T Shirts	0	
Purchased in the year	718	
Sold in the year (at cost)	(314)	
Stock at 31 August 2021	405	0

#### 6 Debtors

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>This Year</u>	<u>Last Year</u>
	£	£	£	£
Prepayments	0		0	0
Debtors	8,399		8,399	25,159
Provision for Doubtful Debts	(5,208)		(5,208)	(13,004)
	3,190	0	3,190	12,155

#### 7 Creditors: amounts falling due within one year

Prepaid fees	7,457		7,457	956
Charitable activities	0		0	0
Governance costs	0		0	1,320
Accrued expenses	2,771		2,771	4,780
	10,228	0	10,228	7,056

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2021

#### 8 Analysis of income and expenditure

	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b>Income</b>		
Fees	135,351	293,357
Grants-General	111,855	205,121
Local Authority fee funding	0	0
Bursary and Apprentiship Funding	0	0
Donations	7,425	575
Fundraising	740	1,272
Bank Interest	9	59
Sundry	0	0
	<b>255,380</b>	<b>500,385</b>
<b>Expenses</b>		
Rent & Rates	1,039	2,000
Light & Heat	4,821	9,680
Wages & NI	256,112	398,409
Pension Scheme Costs	5,049	7,510
Group Life Ins.	531	964
Staff Gym Membership	0	0
Insurance	777	3,473
Play Consumables	7,303	13,121
Shopping	5,272	9,468
HR Support	0	7,160
Cleaning & Hygiene	5,719	2,519
Premises Exps: Repairs & Renewals	1,563	7,909
Premises Exps: Security & Fire	2,535	9,819
Computer software & maintenance	2,487	6,758
Staff Training	2,580	9,887
Telephone	2,936	5,767
Membership Subs	220	1,804
Depreciation of equipment	686	1,613
Depreciation of building	5,272	7,908
Provision for Doubtful Debts	5,208	13,004
	<b>310,111</b>	<b>518,773</b>
<b>Surplus before Governance costs</b>	<b>(54,731)</b>	<b>(18,389)</b>
<b>LESS Governance costs (Note 3)</b>	<b>5,294</b>	<b>5,172</b>
<b>Surplus / (Deficit) for the year</b>	<b>(60,026)</b>	<b>(23,561)</b>
<b>Reconciliation with Statement of Financial Activities</b>		
Surplus/(Loss) for the year as per above	<b>(60,026)</b>	<b>(23,561)</b>
Grants Received      General	<b>14,308</b>	<b>49,659</b>
<b>Net Incoming Resources as per Statement of Financial Activities</b>	<b>(45,717)</b>	<b>26,099</b>

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2021

#### 9 Restricted Fund

	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
The Restricted Fund is made up of three components as follows:		
Fund for the purchase of the Old Building in 2007/08 (10 year life)	10,000	10,000
<u>Less</u> Amortised to date	10,000	10,000
	0	0
Fund for the purchase of the New Building in 2007/08 (25 year life)	131,806	131,806
<u>Less</u> Amortised to date	71,176	65,904
	60,630	65,902
Transfer from Unrestricted Fund in 2015 for the replacement of the Old Building	10,000	10,000
Total Fund as at 31 August 2021	<b>70,630</b>	75,902

**Independent Examiner's Report to the Trustees of Toddington**  
**Childcare**

I report on the accounts of Toddington Childcare for the year ended 31 August 2021, which are set out on pages 2 to 9.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed. I am qualified to undertake that examination as a member of the Association of Chartered Certified Accountants. It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the 2011 Act
- \* to state whether particular matters have come to my attention

**Basis of independent examiner's report**

This examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In carrying out my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept in accordance with section 130 of the 2011 Act and

accounts have been prepared which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations, or:

- (2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Gavin James ACCA

74 Luton Road  
Chalton  
Bedfordshire  
LU4 9UG

29 May 2022

**TODDINGTON CHILDCARE**

England & Wales - Charity number 1092562

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# Accounts

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# **Trustees Report for Toddington Childcare & Forest School for the financial period 01 March 2019 to August 2020**

## **Reference and administrative details of the charity, its trustees and advisers**

Charity Registration Number – 1092562

C/O ST GEORGE LOWER SCHOOL  
MANOR ROAD  
TODDINGTON  
BEDFORDSHIRE  
LU5 6AJ

### **Trustees at current date**

Chris Russell (Chair), Shelley Tebbutt (Treasurer), Katie Shanks, Sarah Malcolm (Vice-Chair), Lisa McEvoy, Jacqueline Pearce (Secretary), Sarah White (from 12/11/2020), Claire White (from 12/11/2020), Helena Benet (from 12/11/2020).

### **Trustee's 1<sup>st</sup> March 2019 to 31<sup>st</sup> August 2020**

Chris Russell (Chair), Shelley Tebbutt (Treasurer) – since July 2019, Katie Shanks Sarah Malcolm (Secretary since September 2019) – since July 2019, Lisa McEvoy – since July 2019 Rachel Shorter – since July 2019, Jacqueline Pearce – since July 2019, Chelsea Fuller – since July 2019 Lisa Smith – July 2019 to March 2020, Dee Walker – Until July 2019, Steve Perry (Treasurer) – Until July 2019, Chrissie Mitchell (Secretary) – Until September 2019

## **Structure, governance and management**

Toddington Childcare & Forest School is an unincorporated, registered charity that has been operating for several years. The setting was established under a constitution, adopted on the 15<sup>th</sup> May 2002 and amended 17<sup>th</sup> April 2008, which identified the objectives and powers of the setting. The trustees are appointed by the current members of the committee/trustees and voted in at the AGM. Trustees complete DBS checks and EY2 Suitability checks through Ofsted in line with statutory requirements and give their time for free with no financial benefit. There is a trustee and indemnity insurance in place to manage risk. The environment is checked daily for H&S risk and risk assessments are used in relation to activities and equipment. The work of Toddington Childcare is overseen by the committee and the committee meet twice a term. They can also be in daily email contact working collaboratively with the Setting Manager who has overall responsibility for the day to day running of the setting.

The Management structure consists of a full time Setting Manager, who is also the Designated Safeguarding Lead and Lead SENDCo for the setting. The Setting Manager holds a Level 4 Early Years Advanced Practitioner accreditation, Level 4 SENDCo Award, a Level 3 in Supporting Children and Young People's Speech, Language and Communication, a Principles in Forest Schooling Award, DSL Safeguarding and Safer Recruitment training and holds a full and relevant Paediatric First Aid certificate. The Setting Manager is supported in the office by her Business Administrator and a Level 3 SENDCo, who are both Paediatric First Aid trained. The Setting Manager is supported in the day-to-day planning and running of the setting by her Pre-School Deputy and Club Deputy for wrap around and Holiday Clubs, who are also Designated Safeguarding Officers. Both Deputy Managers hold full and relevant Early Years Level 3 qualifications, Level 3 Forest School Lead certificates and full Paediatric First Aid Certificates, as well training in DSL. Our three Pre-School rooms are led by Level 3 Early Years Room Leads, who also hold full and relevant Paediatric First Aid Certificates. All staff in the setting hold an Enhanced DBS check and are on the update service as part of Safer Recruitment procedures and in line with Safeguarding and Welfare requirements.

### **Public benefit statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

## **Objectives and activities**

Our main activity is to deliver high quality Early Years Care and Education for children aged 12 months to 5 years, Out of School and Wraparound Care during term time for children aged 2 to 9 years and a Holiday Club for children aged 2 to 9 years out of term time. Our aim at Toddington Childcare is to provide an environment which is both happy and secure where children and adults can learn and develop. We provide activities and resources to not only stimulate and enhance development but also to capture and illuminate the imagination and curiosity of every child in our setting.

In order to do this, we employ an Early Years Setting Manager and qualified Early Years Educators and practitioners who undertake daily short term and medium term planning of the curriculum and activities to meet the individual needs and interests of the children attending the setting. We use a key person approach to work in partnership with parents and to track children's progress and plan next steps to support the children's learning and development in line with the Early Years Foundation Stage Framework. We ensure our staff have access to regular training opportunities so we can continue to successfully meet the needs of children in our care. We promote the importance of the learning environment and endeavour to make this as stimulating as possible. We develop positive relationships with parents and carers and value all children as individuals. We help the children in our care to be happy and secure. We have policies and procedures in place for all aspects of safeguarding, child protection and health and safety, and the Setting Manager holds regular monthly staff meetings and inset days for staff training purposes to ensure continued professional development of all staff. The Setting Manager has also set up a staff mentoring scheme, has an open-door policy for staff well-being and meets with her staffing team regularly for Supervisions. We are also members of the Early Years Alliance.

The newly formed Fundraising Committee has exciting events planned for the near future. All events raise money, enabling the setting to purchase new and exciting learning resources for the children.

## **Achievements and performance**

We have established a stable and proactive committee of dedicated volunteers after a period of instability within the committee. During the period there has been a restructure of staffing within the setting, which includes the appointment of a new Setting Manager and a new Business Administrator. We have also worked hard to implement a functional and automated invoicing system, and with this refreshed the settings Payment Policy.

Our Setting Manager continues to promote and encourage a culture of continued professional development within her team to support and extend their knowledge, skills and qualifications. We have been able to appoint a fully funded Level 3 Early Years Educator Apprentice to the team in April 2020 through Central Beds Council Training Academy. All staff hold full and relevant Paediatric First Aid training certificates, with 6 staff recently updating these together as a group in the Easter Holiday Period 2021. All of our staffing team continue to keep their Safeguarding, Health and Safety training including Fire Procedures, PANCo, SEND and updates on the Early Years Foundation Stage Framework and Ofsted Education Inspection Framework up to date through regular monthly staff training meetings, quizzes, online courses, mentoring tasks and training days. We have also recently gained a top rating Level 5 Food Hygiene Rating from a recent Environmental Health Inspection in March 2021. One of our staff members has recently qualified as a Level 3 SENDco to support the Setting Manager in this role and has also gained her Assessor Award which has benefited the setting in being able to train further staff in gaining higher Level 3 Early Years Educator qualifications at a fraction of the cost. This has also been accessed in partnership with the Central Beds Council Training Academy.

The national lockdown meant that the setting was closed with effect from 27<sup>th</sup> March until 8<sup>th</sup> June 2020 and from June 2020 to the end of the accounting period was operating with more limited numbers and children in 'bubbles'. The extraordinary funding of furlough and grants during this period, alongside lower outgoings during the closure, benefited the setting financially. Despite this the trustee's feel that the objectives of the setting have been met throughout the accounting period.

Our Ofsted rating remains at 'Outstanding' since 21st April 2016.

## **Financial review**

The settings reserves are split between £75,000 in restricted funds and £60,000 in unrestricted funds, with total net assets £135,000. No funds are materially in deficit and there are no current concerns over the charities going concern.

The total income for the period is £550,000. The charity's principal sources of funds are collected from two income streams; government funded childcare and parent funded childcare. Government funded childcare comes from Central beds in relation to children aged 3-4yrs who are entitled to free 15 or 30 childcare hours and also 2 year funding (criteria must be met). Parent funded childcare is the invoiced childcare outside the government funded hours, this also includes all wraparound and holiday clubs. The income is inclusive of £50,000 of grants received.

The total expenditure for the period is £521,000. The main expenditure is wages for our childcare staff who deliver the EYFS and enable the setting to meet the key objectives of the charity.

Net incoming resources for the period is £29,000, which is reinvested back into the operational running of the setting.

We have no investment accounts.

A detailed breakdown of income and expenditure can be found in the annual accounts.

## **Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s): 

Full name (s): CHRIS LUSSEU

Position (e.g. Chair, Secretary, Treasurer): CHAIR

Date: 11th JUNE 2021

## **Independent Examiner's Report to the Trustees of Toddington**

### **Childcare**

We report on the accounts of Toddington Childcare for the year ended 31 August 2020, which are set out on pages 2 to 9.

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

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed. I am qualified to undertake that examination as a member of the Institute of Chartered Accountants in England and Wales. It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the 2011 Act
- \* to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to our attention other than disclosed in (3) below:

- (1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

- (2) to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

(3) Previous accounts were not prepared on a full accruals basis, for this 18 month period all invoiced income has been recognised in the accounts, debtors have been recognised where it is reasonably believed that debt is recoverable and/or there is evidence that it has been recovered after the year end but before the signing of these accounts, any amounts not recoverable have been provided for or written off.

(4) It appears regular financial reporting is not prepared, for good governance the financial health of the Charity should be reviewed more regularly, and I recommend the implementation of a software system for recording transactions and reconciling critical balances such as bank and debtors to source documents and the new invoicing system.

Lisa McCarthy FCCA

20 St Mary's Street  
New Bradwell  
Milton Keynes  
Bucks  
MK13 0BD  
7th June 2021

**TODDINGTON CHILDCARE**

**Statement of Financial Activities for the**  
**18 Month Period ended 31st August 2020**

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
<b><u>Incoming Resources</u></b> (Note 2)				
<b>Incoming resources from generated funds</b>				
Voluntary Income	205,121	0	<b>205,121</b>	117,898
Activities for Generating Funds	2,862	0	<b>2,862</b>	2,244
Investment Income	59	0	<b>59</b>	43
<b>Incoming resources from charitable activities</b>	<b>293,357</b>	<b>0</b>	<b>293,357</b>	195,536
<b>Other Incoming resources</b>	<b>49,659</b>	<b>0</b>	<b>49,659</b>	0
<b><u>Total Incoming Resources</u></b>	<b>551,059</b>	<b>0</b>	<b>551,059</b>	<b>315,721</b>
<b><u>Resources Expended</u></b> (Note 3)				
<b>Costs of generating funds</b>				
Activities for Generating Funds Costs	1,015	0	<b>1,015</b>	902
<b>Charitable activities</b>	<b>510,865</b>	<b>7,908</b>	<b>518,773</b>	336,132
<b>Governance costs</b>	<b>5,172</b>	<b>0</b>	<b>5,172</b>	7,203
<b><u>Total Resources Expended</u></b>	<b>517,052</b>	<b>7,908</b>	<b>524,960</b>	<b>344,237</b>
<b>Net Incoming Resources</b>	34,007	(7,908)	<b>26,099</b>	(28,516)
<b>Transfer to Building Fund</b>	0	0	<b>0</b>	0
<b>Total Funds brought forward</b>	<b>23,734</b>	<b>83,810</b>	<b>107,544</b>	136,060
<b><u>Total Funds carried forward</u></b>	<b>57,741</b>	<b>75,902</b>	<b>133,643</b>	<b>107,544</b>

**TODDINGTON CHILDCARE**

**Balance Sheet as at  
31 August 2020**

		<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
<b><u>Fixed Assets</u></b>					
Tangible Assets	(Note 4)	3,429	65,902	69,331	78,852
<b><u>Current Assets</u></b>					
Debtors	(Note 6)	12,155		12,155	1,208
Stock of T Shirts		0		0	106
Cash at Bank		49,213	10,000	59,213	37,849
Cash in Hand		0		0	1
		61,368	10,000	71,368	39,164
<b><u>Creditors: amounts falling due within</u></b>					
<u>one year</u>	(Note 7)	7,056	0	7,056	10,472
	<b><u>Net Current Assets</u></b>	54,311	10,000	64,311	28,692
	<b><u>Total Assets less Current Liabilities</u></b>	57,741	75,902	133,643	107,544
<b><u>Funds of the Charity</u></b>					
Unrestricted funds		57,741		57,741	23,734
Restricted funds	(Note 9)		75,902	75,902	83,810
	<b><u>Total Funds</u></b>	57,741	75,902	133,643	107,544

These accounts were approved on 11th JUNE 2021

Chairman [Signature] CHRIS RUSSELL

Treasurer [Signature] SHELLEY TEBBOTT

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2020

#### **1 Accounting Policies**

These accounts have been prepared on the basis of historical cost and in accordance with

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, and with the Charities Act 2011.

The accounts have been prepared on an Accruals basis.

Income is recognised when the charity becomes entitled to that income and expenses are recognised as the liability falls due. Grants and Donations are included in the SoFA when recognised .

Tangible fixed assets are capitalised where their life expectancy is in excess of 12 months and their value is considered significant by the trustees. The following rates of depreciation have been applied:

Computers	1/3 on cost per annum
Other Equipment	20% on cost per annum
Buildings- New	4% on cost per annum
Buildings- Introduced by Toddington After School Club	10% of introductory valuation per annum.

All play equipment is treated as consumable and charged to expenditure as incurred.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended

31 August 2020

#### 2 Incoming resources

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
Voluntary Income				
Local Authority fee funding	205,121		<b>205,121</b>	113,843
Contribution to F Greatorex's salary	0		<b>0</b>	3,555
Bursary	0		<b>0</b>	500
	205,121	0	<b>205,121</b>	117,898
Activities for Generating Funds				
Fundraising events (Note 5)	2,287		<b>2,287</b>	2,244
Action for Children- Rent	0		<b>0</b>	0
Donations	575		<b>575</b>	0
Sundry income	0		<b>0</b>	0
	2,862	0	<b>2,862</b>	2,244
Investment Income				
Bank Interest	59	0	<b>59</b>	43
Incoming resources from charitable activities				
Fees	293,357		<b>293,357</b>	195,536
Milk Refunds	0		<b>0</b>	0
	293,357	0	<b>293,357</b>	195,536
Other Incoming resources				
Grant - CJRS	39,659		<b>39,659</b>	0
Grant - Small Business Grants	10,000		<b>10,000</b>	0
	49,659	0	<b>49,659</b>	0

**TODDINGTON CHILDCARE**

**Notes to the Accounts for the year ended**  
**31 August 2020**

**3 Resources Expended**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Activities for generating funds costs				
Fundraising events (Note 5)	1,015		<b>1,015</b>	902
Charitable activities				
Rent & Rates	2,000		<b>2,000</b>	1,320
Light & Heat	9,680		<b>9,680</b>	3,287
Wages & NI	398,409		<b>398,409</b>	277,536
Pension Scheme Costs	7,510		<b>7,510</b>	4,302
Group Life Ins.	964		<b>964</b>	554
Staff Gym Membership	0		<b>0</b>	485
Insurance	3,473		<b>3,473</b>	1,620
Play Consumables	13,121		<b>13,121</b>	9,848
Shopping	9,468		<b>9,468</b>	8,213
HR Support	7,160		<b>7,160</b>	2,860
Cleaning & Hygiene	2,519		<b>2,519</b>	4,645
Premises Exps: Repairs & Renewals	7,909		<b>7,909</b>	5,845
Premises Exps: Security & Fire	9,819		<b>9,819</b>	0
Computer software & maintenance	6,758		<b>6,758</b>	0
Staff Training	9,887		<b>9,887</b>	3,278
Telephone	5,767		<b>5,767</b>	3,039
Membership Subs	1,804		<b>1,804</b>	1,477
Depreciation of equipment	1,613		<b>1,613</b>	2,551
Depreciation of building		7,908	<b>7,908</b>	5,272
Provision for Doubtful Debts	13,004		<b>13,004</b>	0
	<b>510,865</b>	<b>7,908</b>	<b>518,773</b>	<b>336,132</b>
Governance costs				
Stationery	1,355		<b>1,355</b>	2,011
Bank Charges	166		<b>166</b>	1
Accountancy (Note 3a)	1,367		<b>1,367</b>	1,200
Miscellaneous costs	0		<b>0</b>	3,848
Depreciation of computer	0		<b>0</b>	143
Uniform	2,284		<b>2,284</b>	
	<b>5,172</b>	<b>0</b>	<b>5,172</b>	<b>7,203</b>

**TODDINGTON CHILDCARE**

**Notes to the Accounts for the year ended**  
**31 August 2020**

**3a Fees for the Examination of the Accounts**

All Accountancy fees were paid for the independent examination of the charities accounts.

**3b Staff Costs**

No employees received employee benefits (excluding employer pension costs) for the year of more than £60,000.

**3c Average Staff Headcount**

Average number of staff employed in the year

**This Year**

**Last Year**

**22**

**25**

**3d Contributions to Pension Scheme**

Contributions made to a defined contributions scheme all relating to the Unrestricted Fund activities

**This Year**

**Last Year**

**£**

**£**

£

**6,910**

**3,702**

**TODDINGTON CHILDCARE**

**Notes to the Accounts for the year ended**  
**31 August 2020**

**4 Tangible Assets**

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>This Year</u> <u>£</u>	<u>Total</u> <u>Last Year</u> <u>£</u>
<b>Computer and equipment</b>				
Cost				
As at 28 February 2019	25,003	0	<b>25,003</b>	23,789
Additions	0	0	<b>0</b>	1,214
Disposals	0	0	<b>0</b>	0
As at 31 August 2020	25,003	0	<b>25,003</b>	25,003
Depreciation				
As at 28 February 2019	19,961	0	<b>19,961</b>	17,267
Charge for the year	1,613	0	<b>1,613</b>	2,694
Disposals	0	0	<b>0</b>	0
As at 31 August 2020	21,574	0	<b>21,574</b>	19,961
Net book value				
As at 31 August 2020	3,429	0	<b>3,429</b>	5,042
As at 28 February 2019	5,042	0	5,042	6,522
<b>Buildings</b>				
Cost				
As at 28 February 2019	0	141,807	<b>141,807</b>	141,807
Additions	0	0	<b>0</b>	0
Disposals	0	0	<b>0</b>	0
As at 31 August 2020	0	141,806	141,807	141,807
Depreciation				
As at 28 February 2019	0	67,997	<b>67,997</b>	62,724
Charge for the year	0	7,907	<b>7,907</b>	5,272
Disposals	0	0	<b>0</b>	0
As at 31 August 2020	0	75,904	<b>75,904</b>	67,996
Net book value				
As at 31 August 2020	0	65,902	<b>65,903</b>	73,810
As at 28 February 2019	0	73,810	73,810	79,082
Total Tangible Assets				
As at 31 August 2020	3,429	65,902	<b>69,332</b>	73,810
As at 28 February 2019	5,042	73,810	78,852	79,082

**TODDINGTON CHILDCARE**

**Notes to the Accounts for the year ended**  
**31 August 2020**

**5 Fundraising events**

	<u>Income</u>	<u>Expenses</u>	<u>Surplus</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
World Book Day	30	0	30	4
T Shirts (Note 5a)	234	106	128	(115)
Children in Need	20	0	20	22
Big Toddle	158	0	158	186
Summer Fun Day	707	530	177	(200)
Christmas Cards	310	86	224	126
Easter performance	338	0	338	691
CAF Funding	0	0	0	500
Christmas Party	304	218	86	128
Christmas Dinner	186	75	111	0
	2,287	1,015	1,272	1,342

**5a Stock of T Shirts**

	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>
Opening stock of T Shirts	106	
Purchased in the year	2,178	
Sold or given away in the year (at cost)	(2,284)	
Stock at 31 August 2020	0	106

**6 Debtors**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Prepayments	0		0	1,208
Debtors	25,159		25,159	0
Provision for Doubtful Debts	(13,004)		(13,004)	
	12,155	0	12,155	1,208

**7 Creditors: amounts falling due within one year**

Prepaid local authority grants	956		956	4,802
Charitable activities	0		0	4,397
Governance costs	1,320		1,320	1,273
Accrued expenses	4,781		4,781	0
	7,056	0	7,056	10,472

## TODDINGTON CHILDCARE

### Notes to the Accounts for the year ended 31 August 2020

#### 8 Analysis of income and expenditure

	<u>Total</u> <u>This Year</u> £	<u>Total</u> <u>Last Year</u> £
<b>Income</b>		
Fees	293,357	195,536
Grants-General	205,121	113,843
Local Authority fee funding	0	3,555
Bursary and Apprenticeship Funding	0	500
Donations	575	0
Fundraising	1,272	1,342
Bank Interest	59	43
Sundry	0	0
	<b>500,385</b>	<b>314,819</b>
<b>Expenses</b>		
Rent & Rates	2,000	1,320
Light & Heat	9,680	3,287
Wages & NI	398,409	277,536
Pension Scheme Costs	7,510	4,302
Group Life Ins.	964	554
Staff Gym Membership	0	485
Insurance	3,473	1,620
Play Consumables	13,121	9,848
Shopping	9,468	8,213
HR Support	7,160	2,860
Cleaning & Hygiene	2,519	4,645
Premises Exps: Repairs & Renewals	7,909	5,845
Premises Exps: Security & Fire	9,819	0
Computer software & maintenance	6,758	0
Staff Training	9,887	3,278
Telephone	5,767	3,039
Membership Subs	1,804	1,477
Depreciation of equipment	1,613	2,551
Depreciation of building	7,908	5,272
Provision for Doubtful Debts	13,004	0
	<b>518,773</b>	<b>336,132</b>
<b>Surplus before Governance costs</b>	<b>(18,389)</b>	<b>(21,313)</b>
<b>LESS</b> Governance costs (Note 3)	<b>5,172</b>	<b>7,203</b>
<b>Surplus for the year</b>	<b>(23,561)</b>	<b>(28,516)</b>
<b>Reconciliation with Statement of Financial Activities</b>		
Surplus/(Loss) for the year as per above	<b>(23,561)</b>	<b>(28,516)</b>
Grants Received            General	<b>49,659</b>	<b>0</b>
<b>Net Incoming Resources as per Statement of Financial Activities</b>	<b>26,099</b>	<b>(28,516)</b>

**TODDINGTON CHILDCARE**

**Notes to the Accounts for the year ended**  
**31 August 2020**

**9 Restricted Fund**

	<b><u>Total</u></b> <b><u>This Year</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>Last Year</u></b> <b><u>£</u></b>
The Restricted Fund is made up of three components as follows:		
Fund for the purchase of the Old Building in 2007/08 (10 year life)	10,000	10,000
<u>Less</u> Amortised to date	10,000	10,000
	0	0
Fund for the purchase of the New Building in 2007/08 (25 year life)	131,806	131,806
<u>Less</u> Amortised to date	65,904	57,996
	65,902	73,810
Transfer from Unrestricted Fund in 2015 for the replacement of the Old Building	10,000	10,000
Total Fund as at 31 August 2021	<b>75,902</b>	83,810