

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 1st September 2020 to 31st 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 15th May 2002 and amended 17th 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 4th July 2022 at Central Beds Offices in Shefford.

On 22nd 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:

28th 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>£</u> | <u>Restricted</u> <u>Funds</u> <u>£</u> | <u>Total</u> <u>This Year</u> <u>£</u> | 18mth period <u>Total</u> <u>Last Year</u> <u>£</u> |
|--|---|---|--|--|
| <u>Incoming Resources</u> (Note 2) | | | | |
| Incoming resources from generated funds | | | | |
| 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 |
| Incoming resources from charitable activities | 135,351 | 0 | 135,351 | 293,357 |
| Other Incoming resources | 14,308 | 0 | 14,308 | 49,659 |
| <u>Total Incoming Resources</u> | 271,315 | 0 | 271,315 | 551,059 |
| <u>Resources Expended</u> (Note 3) | | | | |
| Costs of generating funds | | | | |
| Activities for Generating Funds Costs | 1,627 | 0 | 1,627 | 1,015 |
| Charitable activities | 304,839 | 5,272 | 310,111 | 518,773 |
| Governance costs | 5,294 | 0 | 5,294 | 5,172 |
| <u>Total Resources Expended</u> | 311,760 | 5,272 | 317,033 | 524,960 |
| Net Incoming Resources | (40,445) | (5,272) | (45,717) | 26,099 |
| Transfer to Building Fund | 0 | 0 | 0 | 0 |
| Total Funds brought forward | 57,741 | 75,902 | 133,643 | 107,544 |
| <u>Total Funds carried forward</u> | 17,296 | 70,630 | 87,926 | 133,643 |

TODDINGTON CHILDCARE

Balance Sheet as at 31 August 2021

| | | <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> |
| <u>Fixed Assets</u> | | | | | |
| Tangible Assets | (Note 4) | 2,743 | 60,630 | 63,373 | 69,331 |
| <u>Current Assets</u> | | | | | |
| Debtors | (Note 6) | 3,190 | | 3,190 | 12,155 |
| Stock of T Shirts | | 405 | | 405 | 0 |
| Cash at Bank | | 15,516 | 10,000 | 25,516 | 59,213 |
| Cash in Hand | | 0 | | 0 | 0 |
| | | 19,111 | 10,000 | 29,111 | 71,368 |
| <u>Creditors: amounts falling due within one year</u> | (Note 7) | 10,228 | 0 | 10,228 | 7,056 |
| <u>Net Current Assets</u> | | 8,883 | 10,000 | 18,883 | 64,311 |
| <u>Total Assets less Current Liabilities</u> | | 11,626 | 70,630 | 82,255 | 133,643 |
| <u>Funds of the Charity</u> | | | | | |
| Unrestricted funds | | 17,296 | | 17,296 | 57,741 |
| Restricted funds | (Note 9) | | 70,630 | 70,630 | 75,902 |
| <u>Total Funds</u> | | 17,296 | 70,630 | 87,926 | 133,643 |

These accounts were approved on 28th June 2022

Chairman 

Treasurer 

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 Greateorex'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

| | <u>This Year</u> | <u>Last Year</u> |
|--|-------------------------|-------------------------|
| Average number of staff employed in the year | 20 | 22 |

3d Contributions to Pension Scheme

| | <u>This Year</u> | <u>Last Year</u> |
|---|-------------------------|-------------------------|
| | <u>£</u> | <u>£</u> |
| Contributions made to a defined contributions scheme all relating to the Unrestricted Fund activities | £ 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> £ |
|-------------------------------|--|--|---------------------------------------|---------------------------------------|
| Computer and equipment | | | | |
| 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 |
| Buildings | | | | |
| 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 |
| Total Tangible Assets | | | | |
| 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> |
|--------------------|---------------|-----------------|----------------|------------------|
| | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</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> |
|----------------------------|------------------|------------------|
| | <u>£</u> | <u>£</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> |
| | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</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> £ |
|--|---------------------------------------|---------------------------------------|
| Income | | |
| 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 |
| | 255,380 | 500,385 |
| Expenses | | |
| 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 |
| | 310,111 | 518,773 |
| Surplus before Governance costs | (54,731) | (18,389) |
| <u>LESS</u> Governance costs (Note 3) | 5,294 | 5,172 |
| Surplus / (Deficit) for the year | (60,026) | (23,561) |
| Reconciliation with Statement of Financial Activities | | |
| Surplus/(Loss) for the year as per above | (60,026) | (23,561) |
| Grants Received General | 14,308 | 49,659 |
| Net Incoming Resources as per Statement of Financial Activities | (45,717) | 26,099 |

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 | 70,630 | 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