

Company Registration Number - 04761827

The Charity Registration Number is :- 1097838

Tysoe Children's Group Limited

Report and Accounts

31 August 2022

**Tysoe Children's Group Limited**

**Report and accounts for the year ended 31 August 2022**

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## **Tysoe Children's Group Limited**

Company Registration Number - 04761827

### **Trustees' Annual Report for the year ended 31 August 2022**

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Tysoe Children's Group Limited

The charity is also known by its operating name, Tysoe Children's Group

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1097838

##### ***Legal structure of the charity***

The Charity is constituted as a company limited by guarantee, registered under the Companies Acts and its governing document is a Memorandum and Articles of Association under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

##### **The principal operating address, telephone number and email and web address of the charity are:-**

The Old Fire Station  
Main Street, Tysoe  
Warwickshire, CV35 0SR  
Telephone 01295 680624

Email : [admin@tysoechildrengroup.co.uk](mailto:admin@tysoechildrengroup.co.uk)

Website : <https://www.tysoechildrengroup.co.uk>

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

## **Tysoe Children's Group Limited**

Company Registration Number - 04761827

### **Trustees' Annual Report for the year ended 31 August 2022**

**The Trustees in office on the date the report was approved were:-**

Alana Grocott - Chairperson  
Karen Shortt - Secretary  
Judy Webb - Finance Director  
Sophie Stephens  
Sarah Douthwaite  
Huw Crosweller  
Kayleigh Lewis

**The following persons served as Trustees during the year ended 31 August 2022 :-**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
Jo Small – Chairperson		Resigned as chairperson in November 2021. Resigned as trustee in April 2022
Rosie Bampton – Secretary		November 2021
Nicola Field - Safeguarding		November 2021
Jennie Perry - Learning & Curriculum		June 2022
Judy Webb - Finance		
Sophie Stephens - Fundraising		
Alana Grocott - Chairperson	November 2021	
Karen Short - Secretary	November 2021	

At the Annual General Meeting all trustees will retire, however they are eligible for reappointment if they so wish, unless they have served for a term of six years or longer.

All the trustees are also members of the charity.



## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The Charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. The directors of the company are also trustees of the Charity.

The Charity's principle activities continue to be that of: enhancing the development and education of children primarily under statutory school age by:

- Encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture religion, means or ability;
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- Instigating and adhering to and furthering the aims and objects of the Pre School Learning Alliance;
- To educate boys and girls up to school leaving age through their time occupation so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

## **Tysoe Children's Group Limited**

Company Registration Number - 04761827

### **Trustees' Annual Report for the year ended 31 August 2022**

#### ***The main activities undertaken in relation to those purposes during the year.***

Main services that contribute to the stated objectives:

Tysoe Children's Group is open to all children aged 18 months to 11 years, offering a range of year-round services to meet the needs of families in the local community and those of the surrounding towns and villages. As a childcare provider the charity works in partnership with families to provide the best possible educational experiences for all the children cared for.

#### **Day nursery**

Early years education is provided in line with the early years foundation stage statutory framework and Ofsted standards, ensuring that as an early years childcare provider the charity meets the learning, development, and care of children from 18 months to 5 years of age.

The Sparks room provides care for children aged 18 months to 3 years old. At this age the room is full of energy, planning is centered around the different interests and needs of the individual children who are provided with opportunities to experience a wide range of carefully selected activities and resources to stimulate their ever-growing minds. Children are prepared for the transition to the Flames room by encouraging independent choices and boosting self-confidence and awareness.

The Flames room provides care for children aged 3 to 5 years old. Days are carefully planned and tailored to individual learning needs, children are continued to be supported in their independence and free flow play allows children to make their own choices about the activities they want to take part in and the resources that they want to play with. From April to October children in the Flames room attend a weekly forest school session with a fully qualified forest school leader. For children in their final year of the Flames room staff work with parents and carers and local schools to support school readiness, ensuring children are prepared for the transition to school by encouraging independence, confidence, and resilience.

## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

Both rooms benefit from use of a shared sensory room where children can explore the world through their senses helping them to understand things such as cause and effect and to develop emotional awareness. Across both rooms fresh air is a vital part of the day with planned outside activities as well as time to run around and have fun. In the Flames room play flows freely between inside to outside. Children's progress is closely monitored by all staff with regular written and photographic observations recording children's achievements and skills, which are shared with parents and carers via a secure app 'Blossom'. Children in both rooms are supported in toilet training and encouraged to be as independent as possible in their toileting needs.

The day nursery operates from 7.45 to 6pm with morning and afternoon sessions available. Breakfast, lunch, and dinner are catered for throughout the day.

#### **Wraparound care**

A before and after school club provides wraparound childcare for children aged between 4 and 11 years of age (reception to year 6) attending Tysoe Primary School. Clubs are run by an experienced and qualified team offering a safe and welcoming environment to all children. Before school club includes breakfast and afterschool club offers snacks and the option of a hot dinner. A daily walking bus is also provided to and from Tysoe Primary School.

Before school clubs operates from 7.45am with breakfast and the walking bus departing for school at 8.30 am. At 3.30pm the walking bus returns to Tysoe Children's Group with home time at 6pm.

#### **Holiday club**

Holiday club runs throughout the school holidays (following Warwickshire County Councils academic timetable), providing a fun environment for children from 4 and 11 years of age (reception to year 6).

Holiday club operates from 7.45am with breakfast, to 6pm with lunch and a hot dinner provided, flexible sessions can be booked within these times.

#### **Volunteers**

Volunteers are crucial to the operation of the charity. Volunteers consist of; all the trustees, without whom the charity would not be able to operate; the walking bus volunteers who operate an essential service for children and parents alike; and volunteers within the setting such as kitchen assistants who ensure the children are catered for throughout the day. We are truly grateful for the continued support of volunteers and encourage the parents and carers of children at Tysoe Children's Group to volunteers in all aspects of the charity's activities.

#### **Grant making policies**

The charity does not make any grants. However, services can be provided at a reduced rate or for no charge where potential users would be precluded from availing themselves of the charity's services due to financial hardship.



## **Tysoe Children's Group Limited**

Company Registration Number - 04761827

### **Trustees' Annual Report for the year ended 31 August 2022**

#### ***The short term aims and objectives.***

2021/2022 was both challenging and changing for Tysoe Children's Group. The effects of COVID 19 were still being felt across setting with children needing greater levels of support, and staff regularly having to isolate to prevent widespread infection and ensure childcare provision could be maintained. This was coupled with the biggest childcare recruitment crisis the sector had ever seen with shortages of both qualified and unqualified staff causing settings up and down the country to either reduce their childcare provision or close completely, fortunately due the tireless dedication of staff Tysoe Children's Group avoided both.

But these challenges bought change, a renewed focus was given to staff training to ensure staff had the skills and knowledge and where supported to carry out their jobs to the best of their ability, including focusing on the development and implementation of the curriculum. After many of the resources had been removed from classrooms during COVID 19, a review of the learning environment was undertaken to ensure that the resources going back into rooms promoted high engagement and quality learning opportunities and fitted into clearly defined spaces with purpose. Following a proposal to the Treasurer it was agreed that a surplus of funds which had been built up over a number of years could be used to make improvements to the building and learning environment, The building was repainting internally, and new softer and energy efficient lighting was installed, the majority of funds were used to purchase new furniture and resources for the children, following the recommendations of an Early Years Advisor.

During 2021/2022 the charity continued to

- 1.Maintain and increase the number of children that use the day nursery, before and after school club, and holiday club.
- 2.Maintain a robust bank balance by reducing debtors and improving management of working capital.
- 3.Improve indoor areas and ensure resources have high educational impact.
- 4.To meet the charitable objectives and offer services that are judged as "Good" (Ofsted, January 2017).
- 5.Continue to offer forest school as a valuable addition to the childcare provision.
- 6.Invest in staff learning and development.
- 7.Maintain an effective relationship with local schools to support school readiness.

## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### ***The charity's strategies for achieving its aims and objectives in the future.***

1. Development and support of the current management team and childcare practitioners.
2. Continued focus on learning and development opportunities for staff.
3. Further development of the curriculum.
4. Improvement of outdoor spaces to ensure they are high quality learning environments.
5. Renewed focus on parent and carer engagement.
6. Fundraising locally and through grants.

The Charity will continue to provide high quality, flexible childcare to meet community need to maintain and increase the numbers of children using the setting.

The Charity continues to make use of the Early Education Funding and develop a programme of fundraising events to generate funds for its core purpose.

## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### **The main achievements and performance of the charity during the year.**

##### **General**

Tysoe Children's Group is open to all children aged 18 months to 11 years, offering a range of year-round services to meet the needs of families in the local community and those of the surrounding towns and villages, and work in partnership with families to provide the best possible educational experiences for children.

Set in the refurbished Old Fire Station in the heart of Tysoe village and surrounded by beautiful open green space, Tysoe Children's Group provides a safe environment, rich with opportunities both indoors and outdoors with a large secure outdoor play area and a separate woodland school.

##### **Day nursery**

The nursery was inspected by OFSTED in January 2017 and was awarded a Good rating. The nursery is approved to offer Early Education Funded places to 3 year olds in the term following their third birthday, as well as 2Help funding for two year old children who meet the counties eligibility criteria. The nursery continues to flourish with a total of 53 children registered: 30 for the 3 years plus age group and 23 for the under threes.

Tysoe Children's Group retains its appeal in the local area by offering a great flexibility for parents and children using the nursery, with a mix of paid for and funded sessions at an affordable price.

##### **Breakfast / After-School and Holiday Clubs**

The Before and After School Club is well attended and is a valuable facility to many working parents. 40 children registered for before and after school club with 4 using the breakfast club only, 17 for after school club only and 19 using both the breakfast and after school clubs. This continues to be valuable to maintaining the relationship with the Tysoe Primary School.

The holiday clubs whilst popular no longer remain a growth area due to the decreasing number places that can be offered as the number of all-year-round children increase in the Flames room. Whilst continuing to provide this valuable service to the community where possible, we will not prioritise places due to the increasing numbers of holiday club providers in the local area meaning that alternative schemes are available to the community. In 2012/22 there were 44 children attending holiday club.

## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### **Additional Services & Income Streams**

The Charity rents two upstairs office spaces.

#### **Affects on the charity's achievements**

- Many parents continue to work from home which can decrease the need for wraparound care. Some families are now operating on reduced finances, and this has affected their decisions on whether to send their children to nursery or use as many hours as they previously might have done.
- The existence of similar organisations, and private nurseries, in neighbouring villages which effectively compete with the Charity. There is increased competition in terms of holiday clubs and forest schools.
- The continuance of Early Education Funding by public authorities, withdrawal of which would seriously effect demand on the services offered by the Charity.
- Demographic changes in the local community, which impacts on the uptake of available places.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity and to the wider society***

Tysoe Children's Group operates from 7.45am to 6pm five days per week for 51 weeks of the year to provide day nursery, wraparound care, and holiday clubs for the community; meeting the Ofsted standard.

The charity has continued to successfully provide a facility for the benefit of the village and neighbouring villages and towns.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

New Trustees are recruited from members of the company limited by guarantee being persons with an interest in the overall objectives of the Charity. New Trustees are appointed throughout the year as necessary in accordance with the Articles of Association; otherwise they are elected at the AGM each year.



## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### ***The policies and procedures for the induction and training of trustees.***

All new Directors are provided with an information pack containing details of the Memorandum and Articles of Association, reserves, financial performance to date, budget, insurance cover and marketing plan. All Directors are asked to sign a Directors Agreement detailing their obligations as an individual and how the Directors as a group will operate.

#### ***The charity's organisational structure.***

The day-to-day management responsibility for implementing policies is carried out by a full time Centre Manager. The Manager is supported by a full-time Deputy Manager, one full time and one part time Room Lead, a full time chef, two full time and four part-time childcare members of staff plus a full time apprentice. There are several volunteers who also help with the Walking Bus to and from Tysoe School. Throughout the Covid pandemic we have been extremely cautious with volunteers being in the centre.

Directors and Committee meet regularly on a monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

The Directors are elected at an Annual General Meeting and consist of the following members:

- a) A Chairperson, a Treasurer and a Secretary.
- b) Not less than 2, nor more than 9, elected Members
- c) If they so decide, not more than 3 Members may be co-opted by the Directors.

All questions at any meeting are determined by simple majority votes cast by members present, with each member having one vote. In the event of an equality of votes, the Chair may exercise a second vote as a casting vote.

Not less than 60 per cent of the Directors, including co-opted members, shall at the time of election or co-option be family Members. In the event that this requirement cannot be achieved, the Members in General Meeting may elect Affiliate Members to make up the balance subject to each of those Affiliate Members being approved by the local Branch Executive Committee of the Pre- school Learning Alliance.

The Directors and Committee shall be elected for a term of one year at the Annual General Meeting. Retiring Directors are eligible for re-election unless they have already served as Directors in any capacity for six consecutive years.

#### ***The Chief Executive Officer and other senior management personnel to whom day to day management is delegated***

Yvonne Dillon is the Centre Manager. The trustees delegate the day to day management of the children's group to this member of staff as detailed in their job description.



## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### ***The charity as a part of a wider network***

The Charity is committed to a scheme of continuous improvement and to provide a continuity of care with other Early Years Foundation Stage providers. To achieve this, the Charity is also a member of the Pre-School Alliance and the National day Nurseries Association. The Manager attends regular performance and networking meetings with other local Centre Managers organised by Early Years Officers employed by Warwickshire County Council. In addition, the centre has a strong working relationship with the reception teachers at local Primary Schools to improve school readiness.

#### ***The charity's relationships with other groups, charities and individuals***

The Charity has active working relationships with, amongst others, Warwickshire County Council Early Years Team, Ofsted, Early Years Alliance, and local primary schools. Families of children using Tysoe Children's Group automatically become members of the Charity and are encouraged to volunteer. All the Directors either have children that use the Tysoe Children's Group and/or have an interest in the objectives of the Charity.

#### ***The trustees' bankers and advisors***

Bankers	The Co-operative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP
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## Tysoe Children's Group Limited

Company Registration Number - 04761827

### Trustees' Annual Report for the year ended 31 August 2022

#### Financial review

##### *The charity's financial position at the end of the year ended 31 August 2022*

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
<b>Net (expenditure)/income</b>	14,030	4,016
Unrestricted Revenue Funds available for the general purposes of the charity	143,455	124,083
Designated Fixed Asset Funds	7,842	8,043
<b>Total Unrestricted Funds</b>	<b>151,297</b>	<b>132,126</b>
Restricted Revenue Funds	1,398	538
Restricted Fixed Asset Funds	227,023	233,023
<b>Total Restricted Funds</b>	<b>228,421</b>	<b>233,561</b>
<b>Total Funds</b>	<b>379,718</b>	<b>365,687</b>

##### *Financial review of the position at the reporting date, 31 August 2022 .*

The board of trustees is satisfied with the performance of the Charity during the year and the position at 31st August 2022. The Charity is in a position to continue its activities during the coming year, and the Charity's assets are sufficient to fulfil its obligations, but the Charity needs to improve its income in order to maintain continued viability in future years.

The principle funding sources in this year were:

- Fees for the provision of childcare and education services paid for by parents,
- Local Education Authority Early Years vouchers for 3 and 4 year olds and 2Help programme funding.

Expenditure has supported the key objectives by funding the provision of full day care for children throughout the period.

Specific changes in fixed assets are detailed in the notes to the accounts.

## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### ***Policies on reserves***

Reserves are retained to provide for future activities and in particular to allow for future capital expenditure on the repair and replacement of the Charity's leasehold premises and equipment, also to ensure any future trading losses can be covered.

The aim of the Charity is to hold 12 months expenditure in unrestricted liquid reserves, which would amount to about £124,000. The justification for the level of desired reserves being set at one year's expenditure is that the Charity would then have time to seek alternative funding if any of its major funders withdrew financial support.

Current unrestricted reserves stand at £143,455 which is slightly more than the aspired reserves mentioned above. Of this reserve the trustees currently designate sufficient to cover 1 month salary and PAYE/NI costs and additional expenses incurred during a calendar month.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### ***Risks and uncertainties facing the charity***

The Trustees have implemented a comprehensive risk management process, in line with the Cabinet Office Management of Risk Guidance. They have identified the major risks to which the Charity is exposed and established effective mitigation plans. The Trustees review the risk register every quarter. The Charity is satisfied that the systems in place to mitigate their exposure to the major risks are adequate. The risk register is available to view on request to the Charity.

#### ***Plans For the Future***

##### **Summary of plans for the future and the trustees' perspective of the future direction of the charity**

The Charity intends to build upon its past achievements by continuing its present operations. The Charity continues to work towards the business plan to increase demand for the services offered and to ensure the future financial viability of the Charity.

## **Tysoe Children's Group Limited**

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## **Trustees' Annual Report for the year ended 31 August 2022**

### **Employment of disabled persons**

The Charity has an equal opportunities policy in place which is adhered to when recruiting employees. The premises are accessible to disabled people.

### **Details of The Independent Examiner**

R J Woolley FCCA, CTA  
Chartered Certified Accountant  
Crown House  
York Road  
Shiptonthorpe  
YO43 3PF

### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;



## **Tysoe Children's Group Limited**

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### **Trustees' Annual Report for the year ended 31 August 2022**

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

**Tysoe Children's Group Limited**

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**Trustees' Annual Report for the year ended 31 August 2022**

**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 19 to 38.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 25 May 2023.

A handwritten signature in dark ink, appearing to read 'Alana', with a horizontal line drawn through the middle of the letters.

ALANA GROCOTT  
Director and Trustee

## **Tysoe Children's Group Limited**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2022**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 19 to 38 for the year ended 31 August 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) and under the historical cost convention and the accounting policies set out on page 25.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 14, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

## **Tysoe Children's Group Limited**

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



R J Woolley FCCA, CTA - Independent Examiner

Chartered Certified Accountant

Crown House

York Road

Shiptonthorpe

YO43 3PF

This report was signed on 25 May 2023



**Tysoe Children's Group Limited - Statement of Financial Activities for the year ended 31 August 2022**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2022, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	1,506	7,265	8,771	4,206
Charitable activities	A2	235,673	95,321	330,994	247,601
Other trading activities	A3	585	-	585	703
Investments	A4	1	-	1	3
<b>Total income</b>	<b>A</b>	<b>237,765</b>	<b>102,586</b>	<b>340,351</b>	<b>252,513</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	-	-	-
Charitable activities	B2	224,595	101,726	326,321	248,497
<b>Total expenditure</b>	<b>B</b>	<b>224,595</b>	<b>101,726</b>	<b>326,321</b>	<b>248,497</b>
<b>Net income for the year</b>		<b>13,170</b>	<b>860</b>	<b>14,030</b>	<b>4,016</b>
<b>Transfers between funds</b>	<b>C</b>	<b>6,000</b>	<b>(6,000)</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>19,170</b>	<b>(5,140)</b>	<b>14,030</b>	<b>4,016</b>
<b>Net movement in funds</b>		<b>19,170</b>	<b>(5,140)</b>	<b>14,030</b>	<b>4,016</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>	<b>E</b>	<b>132,127</b>	<b>233,561</b>	<b>365,688</b>	<b>361,672</b>
<b>Total funds carried forward</b>		<b>151,297</b>	<b>228,421</b>	<b>379,718</b>	<b>365,688</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 1.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 25 to 38 form an integral part of these accounts.

**Tysoe Children's Group Limited - Statement of Financial Activities for the year ended 31 August 2022**

**Tysoe Children's Group Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<b>Income from:</b>				
Donations & Legacies	A1	500	3,706	4,206
Charitable activities	A2	167,662	79,939	247,601
Other trading activities	A3	703	-	703
Investments	A4	3	-	3
<b>Total income</b>	<b>A</b>	<b>168,868</b>	<b>83,645</b>	<b>252,513</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	165,390	83,107	248,497
<b>Total expenditure</b>	<b>B</b>	<b>165,390</b>	<b>83,107</b>	<b>248,497</b>
<b>Net (expenditure)/income for the year</b>		<b>3,478</b>	<b>538</b>	<b>4,016</b>
<b>Transfers between funds</b>	<b>C</b>	<b>6,000</b>	<b>(6,000)</b>	<b>-</b>
<b>Net income after transfers</b>		<b>9,478</b>	<b>(5,462)</b>	<b>4,016</b>
<b>Net movement in funds</b>		<b>9,478</b>	<b>(5,462)</b>	<b>4,016</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	<b>122,649</b>	<b>239,023</b>	<b>361,672</b>
<b>Total funds carried forward</b>		<b>132,127</b>	<b>233,561</b>	<b>365,688</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 25 to 38 form an integral part of these accounts.

**Tysoe Children's Group Limited - Statement of Financial Activities for the year ended 31 August 2022**

**Tysoe Children's Group Limited - Resources applied in the year ended 31 August 2022 towards fixed assets for Charity use:-**

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	14,030	4,016
Resources applied on functional fixed assets	(1,288)	(776)
<b>Net resources available to fund charitable activities</b>	<b>12,742</b>	<b>3,240</b>

The resources applied on fixed assets for charity use represents the cost of additions.

**Movements in revenue and capital funds for the year ended 31 August 2022**

**Revenue accumulated funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	124,084	538	124,622	113,842
Recognised gains and losses before transfers	13,170	860	14,030	4,016
	<b>137,254</b>	<b>1,398</b>	<b>138,652</b>	<b>117,858</b>
(From)/To unrestricted revenue funds	6,201	-	6,201	6,764
<b>Closing revenue funds</b>	<b>143,455</b>	<b>1,398</b>	<b>144,853</b>	<b>124,622</b>

**Fixed asset funds**

	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 September	8,043	233,023	241,066	247,830
Transfer (to)/from revenue funds	(201)	(6,000)	(6,201)	(6,704)
<b>At 31 August</b>	<b>7,842</b>	<b>227,023</b>	<b>234,865</b>	<b>241,066</b>

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

The notes attached on pages 25 to 38 form an integral part of these accounts.

**Tysoe Children's Group Limited - Statement of Financial Activities for the year ended 31 August 2022**

<b>Summary of funds</b>	<b>Unrestricted and Designated funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>2022 £</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2021 £</b>
Revenue accumulated funds	143,455	1,398	<b>144,853</b>	124,622
Revenue designated funds	-	-	-	-
Fixed asset funds	7,842	227,023	<b>234,865</b>	241,066
<b>Total funds</b>	<b>151,297</b>	<b>228,421</b>	<b>379,718</b>	<b>365,688</b>

The notes attached on pages 25 to 38 form an integral part of these accounts.

**Tysoe Children's Group Limited - Statement of Financial Activities for the year ended 31 August 2022**

**Tysoe Children's Group Limited  
Income and Expenditure Account for the year ended 31 August 2022 as required by the Companies Act 2006**

	2022 £	2021 £
<b>Income</b>		
Income from operations	340,350	252,510
Investment income		
Interest receivable	1	3
<b>Gross income in the year before exceptional items</b>	<b>340,351</b>	<b>252,513</b>
<b>Gross income in the year including exceptional items</b>	<b>340,351</b>	<b>252,513</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	317,312	239,502
Depreciation and amortisation	7,489	7,540
Fundraising costs	-	-
Governance costs	1,520	1,455
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>326,321</b>	<b>248,497</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 25 to 38 form an integral part of these accounts.



**Tysoe Children's Group Limited - Balance Sheet as at 31 August 2022**

		SORP		2022	2021
	Note	Ref		£	£
<b>Fixed assets</b>		A			
Tangible assets	9	A2		234,865	241,066
<b>Current assets</b>		B			
Debtors	10	B2	30,805	26,272	
Cash at bank and in hand		B4	125,723	108,334	
<b>Total current assets</b>			156,528	134,606	
<b>Creditors: amounts falling due within one year</b>	11	C1	(11,675)	(9,984)	
<b>Net Current Assets</b>				144,853	124,622
<b>Total assets of the charity</b>				<b>379,718</b>	<b>365,688</b>

**Total assets of the charity are funded by the funds of the charity, as follows:-**

**Restricted funds**

Restricted Revenue Funds	17	D2	1,398	538	
Restricted Fixed Asset Funds	17	D2	227,023	233,023	
			228,421		233,561

**Unrestricted Funds**

Unrestricted Revenue Funds	17	D3	143,455		124,084
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**Designated Funds**

Designated Fixed Asset Funds	17	D3	7,842		8,043
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<b>Total charity funds</b>			<b>379,718</b>	<b>365,688</b>	
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 18.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

*J Webb*

Judy Webb

Director and Trustee

Approved by the board of trustees on 25 May 2023

The notes attached on pages 25 to 38 form an integral part of these accounts.

# Tysoe Children's Group Limited

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

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Following accounting policies in place prior to the SORP 2015**

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies which it followed prior to the SORP 2015 shall continue to be followed.

##### **Risks and future assumptions**

The charity is a public benefit entity.

There are no material judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the accounts except those relating to the chosen rates of fixed asset depreciation;

There are no key assumptions, other than the going concern basis, concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## **Tysoe Children's Group Limited**

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

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### **Allocating costs to activities**

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

**Estimation techniques** used in apportioning costs - these are done on a common sense basis

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.



# Tysoe Children's Group Limited

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

### *Policies relating to assets, liabilities and provisions and other matters.*

#### *Tangible fixed assets*

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Leasehold premises	2 % straight line
Plant and machinery	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

#### **Accounting for capital grants and fixed asset funds.**

The board of trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation. If assets are purchased with unrestricted funds then a designated fixed asset fund is created.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund.

During the year there was a transfer to restricted fixed asset funds of £nil (2021 - £nil in accordance with this policy.)

As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, a sum of £6,000 (2020 - £6,000) was transferred from restricted fixed asset funds to unrestricted revenue reserves.

If the related assets are not subject to restrictions by the grant making organisation on their use and disposal, then the fixed asset fund created is treated as a designated fixed asset fund. An amount of £776 (2020- £4,469) was credited to designated fixed asset funds in accordance with this policy. As the related assets are depreciated, then a transfer is made from designated fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset. In this year, a sum of £1,540 (2020 - £1,517) was transferred from designated fixed asset funds to unrestricted revenue reserves, in compliance with this funding policy.

The effect of this treatment is that the sum of the designated and restricted fixed asset funds equals the net book value of the fixed assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the Statement of Recommended Practice for Accounting and Reporting (revised 2008) issued by the Charity Commissioners for England & Wales.

# Tysoe Children's Group Limited

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

### Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

### Creditors and provisions

Creditors and provisions are measured on the conventional accruals basis.

### Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 4 Significance of financial instruments to the charity's position

There are no financial instruments with significant implications for the charity's financial position.

## 5 Net (deficit)/surplus before tax in the the financial year

	2022	2021
	£	£
Net (deficit)/surplus before tax in the the financial year is stated after charging:		
Depreciation of owned fixed assets	7,489	7,540
Pension costs	2,212	2,300

## 6 The contribution of volunteers

Volunteers from our local community make a vital contribution to our charitable organisation at various levels. From the Voluntary Management Committee, to Walking Bus Assistant as well as supporting the staff in various other ways to deliver the first class flexible service that we offer to our customers.

## Tysoe Children's Group Limited

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

#### 7 Staff costs and emoluments

<i>Salary costs</i>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	192,553	159,782
Employer's National Insurance for all staff	6,098	5,447
Employer's operating costs of defined contribution pension schemes	2,212	2,300
<b>Total salaries, wages and related costs</b>	<b>200,863</b>	<b>167,529</b>

<i>Numbers of full time employees or full time equivalents</i>	<b>2022</b>	<b>2021</b>
The average number of total full time equivalent staff employed in the year was	21	12

*The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	21	11
Engaged on management and administration	2	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>23</b>	<b>12</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

## Tysoe Children's Group Limited

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

#### 9 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Total
	£	£	£
<b>Cost</b>			
At 1 September 2021	331,935	76,258	408,193
Additions	-	1,288	1,288
<b>At 31 August 2022</b>	<b>331,935</b>	<b>77,546</b>	<b>409,481</b>
<b>Depreciation</b>			
At 1 September 2021	97,027	70,100	167,127
Charge for the year	6,000	1,489	7,489
<b>At 31 August 2022</b>	<b>103,027</b>	<b>71,589</b>	<b>174,616</b>
<b>Net book value</b>			
At 31 August 2022	<b>228,908</b>	<b>5,957</b>	<b>234,865</b>
At 31 August 2021	<b>234,908</b>	<b>6,158</b>	<b>241,066</b>

The charity has been gifted the sole use of a piece of land by a local church, without benefit of legal ownership. No capital value has been attributed to these rights in these accounts.

#### 10 Debtors

	2022	2021
	£	£
Trade debtors	20,304	22,997
Prepayments and accrued income	2,470	3,244
	<b>30,805</b>	<b>26,272</b>

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

	2022	2021
	£	£
Trade creditors	4,368	2,058
Accruals	1,570	3,043
PAYE, NIC VAT and other taxes	1,761	3,518
Other creditors	3,976	1,365
	<b>11,675</b>	<b>9,984</b>



## Tysoe Children's Group Limited

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

#### 12 Pension commitments

	2022	2021
	£	£
Pension commitments under defined contribution schemes		
within one year	5,500	2,603
	<u>5,500</u>	<u>2,603</u>

#### 13 Financial commitments under operating leases

	2022	2021
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within two to five years	-	-
in over five years	9,273	9,046
	<u>9,273</u>	<u>9,046</u>

#### 14 Income and Expenditure account and charitable funds summary

	2022	2021
	£	£
At 1 September 2021	365,688	361,672
Prior year adjustments	-	-
At 1 September 2021	<u>365,688</u>	<u>361,672</u>
(Loss)/Surplus after tax for the year	14,030	4,016
Gift Aid donations made	-	-
At 31 August 2022	<u>379,718</u>	<u>365,688</u>

#### 15 No related party transactions

There were no transactions with related parties in either 2022 or 2021.

#### 16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	7,842	227,023	234,865
Current Assets	155,990	-	538	156,528
Current Liabilities	(11,675)	-	-	(11,675)
	<u>144,315</u>	<u>7,842</u>	<u>227,561</u>	<u>379,718</u>
At 1 September 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	8,043	233,023	241,066
Current Assets	134,068	-	538	134,606
Current Liabilities	(9,984)	-	-	(9,984)
	<u>124,084</u>	<u>8,043</u>	<u>233,561</u>	<u>365,688</u>

# Tysoe Children's Group Limited

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

### 17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 18 £	See Note 19 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	124,083	13,170	6,201	143,454
Designated Fixed Asset Funds	8,043	-	(201)	7,842
<b>Total unrestricted and designated funds</b>	<b>132,126</b>	<b>13,170</b>	<b>6,000</b>	<b>151,296</b>
<b>Restricted funds:-</b>				
Restricted Fixed Asset Funds	233,023	-	(6,000)	227,023
<b>Total restricted funds</b>	<b>233,023</b>	<b>-</b>	<b>(6,000)</b>	<b>227,023</b>
<b>Total charity funds</b>	<b>365,149</b>	<b>13,170</b>	<b>-</b>	<b>378,319</b>

### 18 Analysis of movements in funds over the year as shown in Note 17

		Income	Expenditure	Other Gains & Losses	Movement in funds
		2022	2022	2022	2022
		£	£	£	£
<b>Unrestricted and designated funds:-</b>					
Unrestricted Revenue Funds		237,765	(224,595)	-	13,170
Sundry restricted funds	Restricted	860	-	-	860
Furloughed Salaries Fund		-	-	-	-
Vouchers from Warwickshire CC	Restricted	94,169	(94,169)	-	-
Apprenticeship fund	Restricted	5,500	(5,500)	-	-
HMRC SSP Grant	Restricted	405	(405)	-	-
2Help vouchers	Restricted	1,152	(1,152)	-	-
		<b>340,351</b>	<b>(326,321)</b>	<b>-</b>	<b>14,030</b>

### 19 Details of transfers between funds in the year as shown in Note 17

The transfers shown in note 17 above are:-	2022 £
To/(from) Designated Fixed Asset Funds	(201)
To/(from) Restricted Fixed Asset Funds	(6,000)
<b>Net transfers</b>	<b>(6,201)</b>

## Tysoe Children's Group Limited

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

#### 20 The purposes for which the funds as detailed in note 17 are held by the charity are:-

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

##### *Restricted funds:-*

Educational Vouchers fund	Funds provided by Warwickshire County Council for the provision of services.
Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Furloughed Salaries Fund	These were funds provided by HM Government under the Furloughed Salaries Scheme

#### 21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## Tysoe Children's Group Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 22 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	1,506	860	2,366	538
<b>Total donations and gifts from individuals</b>	<b>1,506</b>	<b>860</b>	<b>2,366</b>	<b>538</b>
<b>Revenue grants &amp; donations from public bodies</b>				
Furloughed Salaries Fund	-	-	-	3,168
HMRC SSP grant	-	405	405	-
Apprenticeship funding	-	5,500	5,500	-
<b>Total public sector revenue grants</b>	<b>-</b>	<b>5,905</b>	<b>5,905</b>	<b>3,168</b>
<b>Gifts in kind, donated services and facilities</b>				
Value of gift of use of land	-	500	500	500
<b>Total donated goods and services</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Sundry Income</b>				
Sundry income	-	-	-	-
<b>Total Sundry Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Donations and Legacies</b>	<b>A1 1,506</b>	<b>7,265</b>	<b>8,771</b>	<b>4,206</b>

### 23 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Primary purpose and ancillary trading</b>				
Primary purpose trading - Sale of goods and services in accordance with the charity's objects	223,905	-	223,905	157,260
Ancillary trading in support of primary purpose trading	7,085	-	7,085	5,251
Letting of property for charitable purposes	4,683	-	4,683	5,151
<b>Total Primary purpose and ancillary trading</b>	<b>235,673</b>	<b>-</b>	<b>235,673</b>	<b>167,662</b>



## Tysoe Children's Group Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

### 24 Charitable income from funders

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Contractual payments from public bodies to fund charitable activities</b>				
Vouchers from Warwickshire CC	-	94,169	94,169	79,939
2Help Vouchers	-	1,152	1,152	-
<b>Total contractual payments from public bodies</b>	<b>-</b>	<b>95,321</b>	<b>95,321</b>	<b>79,939</b>
<b>Total Charitable income from funders</b>	<b>-</b>	<b>95,321</b>	<b>95,321</b>	<b>79,939</b>

### 25 Total Income from charitable activities

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading	235,673	-	235,673	167,662
Total Charitable income from funders	-	95,321	95,321	79,939
<b>Total from charitable activities</b>	<b>A2 235,673</b>	<b>95,321</b>	<b>330,994</b>	<b>247,601</b>

### 26 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Trading activities to raise funds for the charity	585	-	585	703
<b>Total from other activities</b>	<b>A3 585</b>	<b>-</b>	<b>585</b>	<b>703</b>

### 27 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	1	-	1	3
<b>Total investment income</b>	<b>A4 1</b>	<b>-</b>	<b>1</b>	<b>3</b>

## Tysoe Children's Group Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

### 28 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	89,949	101,226	191,175	159,782
Employers' NI - Charitable activities	6,098	-	6,098	5,447
Defined contribution pension costs - charitable activities	2,212	-	2,212	2,300
Temporary Staff - Charitable Activities	1,378	-	1,378	-
Marketing and advertising of charitable services	156	-	156	104
Notional value of use of gift in kind	-	500	500	500
<b>Total direct spending</b>	<b>B2a 99,793</b>	<b>101,726</b>	<b>201,519</b>	<b>168,133</b>

### 29 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Costs of primary purpose and ancillary trading to benefit beneficiaries	10,565	-	10,565	5,437
<b>Total charitable trading costs</b>	<b>B2b 10,565</b>	<b>-</b>	<b>10,565</b>	<b>5,437</b>

### 30 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Charitable donations	-	-	-	-
<b>Total grantmaking costs</b>	<b>B2c -</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Tysoe Children's Group Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

### 31 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2021 £
Training and welfare - staff	3,658	-	3,658	584
Staff Uniforms	62	-	62	28
<b>Premises Expenses</b>				
Rent payable under operating leases	9,483	-	9,483	11,873
Rates and water charges	1,316	-	1,316	515
Room Hire	-	-	-	-
Light heat and power	5,676	-	5,676	2,261
Cleaning and waste management	5,765	-	5,765	6,402
Premises repairs, renewals and maintenance	35,771	-	35,771	3,856
Alarm and security costs	-	-	-	-
Property insurance	2,696	-	2,696	2,459
<b>Administrative overheads</b>				
Telephone, fax and internet	944	-	944	1,119
Postage	26	-	26	41
Stationery and printing	3,913	-	3,913	3,948
Subscriptions	-	-	-	-
Membership subscriptions	932	-	932	355
Software licences and expenses	11,604	-	11,604	6,149
Health and safety costs	3,285	-	3,285	1,463
Sundry expenses	2,858	-	2,858	443
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination fees	4,802	-	4,802	8,335
Tax advice	-	-	-	-
Legal fees	575	-	575	442
Employment law and Health/Safety	-	-	-	2,325
Virtual Assistance fees	9,836	-	9,836	8,270
<b>Financial costs</b>				
Bank charges	746	-	746	368
Bad and doubtful debts	1,280	-	1,280	4,696
Depreciation for the year	7,489	-	7,489	7,540
<b>Total support costs</b>	<b>112,717</b>	<b>-</b>	<b>112,717</b>	<b>73,472</b>

The basis of allocation of costs between activities is described under accounting policies.

## Tysoe Children's Group Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

### 32 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	1,520	-	1,520	1,455
<b>Total Governance costs</b>	<b>1,520</b>	<b>-</b>	<b>1,520</b>	<b>1,455</b>

### 33 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	<b>B2a</b>	99,793	101,726	201,519	168,133
Total charitable trading costs	<b>B2b</b>	10,565	-	10,565	5,437
Total grantmaking costs	<b>B2c</b>	-	-	-	-
Total support costs	<b>R2d</b>	112,717	-	112,717	73,472
Total Governance costs	<b>B2e</b>	1,520	-	1,520	1,455
<b>Total charitable expenditure</b>	<b>B2</b>	<b>224,595</b>	<b>101,726</b>	<b>326,321</b>	<b>248,497</b>

### 34 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Fundraising Trading costs		-	-	-	-
<b>Total fundraising costs</b>	<b>B1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## **Tysoe Children's Group Limited**

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

R J Woolley FCCA, CTA - Independent Examiner

Chartered Certified Accountant

Crown House

York Road

Shiptonthorpe

YO43 3PF

**This report was signed on 25 May 2023**

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