



Committee information

Pre-school and out of school management committees

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Introduction

Joining a committee can be a very rewarding experience. Many people make life-long friends from the people they meet.

However, being a committee member does require a commitment of time and effort. You need to understand how your organisation is run and what needs to be done to sustain it.

As you will be involved in a childcare organisation, there are certain guidelines that you must meet. This booklet is designed to assist you in understanding what is expected of you as a committee member and what responsibilities you hold. It will also provide you with some useful information that will assist you in operating effectively or will put you in contact with organisations that can help.

It is important that all committee members read this booklet. Relevant sections can be given to appropriate members.

Section 1- Part 1 : Responsibilities and liabilities of management committees

All committee members must:

- Understand the organisation's governing document (e.g. constitution), its objectives and activities
- Understand external regulations and policies under which the organisation must comply e.g. company law, Ofsted regulations, Inland Revenue obligations etc.
- Establish a budget, monitor and control expenditure and maintain proper accounting records. Even if paid staff run the day-to-day affairs of the organisation, the committee are ultimately responsible for the financial condition of the organisation
- Exercise proper management of the organisations assets. If you are a charity you must abide by appropriate laws
- Exercise due diligence i.e. make good, careful and informed decisions for the organisation while avoiding conflicts of interest
- Establish effective communication between the committee, employees and members i.e. parents/carers

Remember all committee members hold the same responsibility with regards to the running of the business i.e. financial and working practice.

Part 2 : What do I need to do now I am a committee member?

All committee members for childcare organisations need to:

- Go through the handover checklist (see Section 4)
- Complete a DBS form and send it off to Ofsted. This initiates a Criminal Records check and any other checks that are required by Ofsted
- Appoint a committee member who will be responsible for chasing up replies on behalf of other members
- Read and understand the governing document (i.e. constitution or articles and memorandum of a company)
- Read and understand the roles and responsibilities of individual committee members i.e. chair, treasurer, secretary (more on Section 1)
- Read and understand the national framework that is relevant to your organisation
- Meet with the leader/manager to understand what important issues face your organisation within the next few months
- Organise and book some dates for the next few committee meetings. It is important to attend these meetings to be able to be involved in any decisions made

Part 3 : Committee roles and responsibilities

Chair

The public face of the elected committee has the responsibilities of:

- To ensure the person in charge meets and abides by Ofsted national standards
- To ensure all members of the committee have a DBS and return to Committee. This must be received back
- Must attend committee, AGM and special meetings
- To represent the group at outside meetings
- To receive and disseminate information to the group
- To carry out appraisals with the manager/leader of the group
- To support and authorise the work of the treasurer
- To hold confidential records of staff and committee members
- To ensure all policies and procedures and in-line with the national framework set by Department of Education
- To check accuracy of minutes prior to circulation
- To sign and date the accuracy of previous meeting minutes
- To ensure references are checked for all new members of staff
- To be aware of local child protection procedure
- To receive the original bank statement

Secretary

Has the responsibilities of:

- Correspondence and maintenance of all minutes. Can also deputise the chair. (see above)
- To take minutes and circulation of agendas
- To ensure all minutes are taken accurately and concise at all meetings
- To arrange venue and paper for all meetings
- To assist in policy review
- To write any letters on behalf of the committee, and to respond to any correspondence
- To update any group records i.e. prospectus, policies

Treasurer

Has the responsibilities of:

- Although the committee as a whole are responsible for making any financial decisions, the treasurer is the one who keeps record
- To maintain bank account of the committee
- To receive a copy of the bank statement (the original should go to the chair)
- To issue and pay any bills
- To keep payments and receipts on the accounting system
- To pay wages to staff and any volunteer expenses

- To ensure any liability relating to Income Tax and National Insurance are met
- To present financial statement at each meeting
- To prepare the annual accounts

Please refer to the committee handover checklist for more detailed information ([Section 1 : Part 5](#))

Part 4 : Committee meetings/Annual general meetings (AGM)

How often should the committee meet?

Your constitution/governing document will state the minimum number of times that you must meet as a committee. If meetings are too far apart, it will be difficult to make decisions. For all childcare organisations it is recommended that you meet at least twice in a term. However, if you are running a specific project, you may need to meet more often.

Attendance at committee meetings

It is important that all committee members take the time and effort to attend all meetings. Your constitution/governing document will state a minimum number of people that will be required to be at a meeting to make decisions. If there is an insufficient number of people required to attend, then the meeting will be rearranged. It is not good practice to often cancel or rearrange meetings, as this causes a great deal of inconvenience to everyone involved and it delays any decisions being made.

Preparing the agenda

The secretary and the chair of the committee should always prepare an agenda. The agenda should be circulated to all members prior to meetings. This will allow everybody time to prepare. If there is any reading material e.g. policies or procedures, these will need to be commented upon should they be needed for the meeting.

Running the meeting

The chair or the appointed deputy should run the meeting and the minutes should be taken by the secretary. These are then signed off by the chair and filed by the secretary. These constitute a record of your meetings and the decisions made during the meeting.

Any meeting must include the following:

- A report by the chair of any major issues that have arisen since the last meeting
- A report from the treasurer giving a statement of receipts and payments
- A report from the leader/manager of the committee with regard to the day-to-day running of the organisation

The chair is responsible for the meeting and should ensure that it runs on time (usually no more than two hours) and that everyone gets a chance to speak and share their views.

At the end of the meeting, a date should be set for the next. It is good to practice organising and booking dates for the next few committee meetings. If possible, agree a schedule for the whole year that will suit the majority of the committee members. Remember it is important to attend all

meetings and be involved in any decisions that are made.

Minute-taking

There are a few things that need to be included when taking minutes of the meeting. One of these is the list of all attendees. Everybody who has attended the meeting must be recorded. The minutes from the previous meeting must also be taken, as well as the chair's report, the treasurer's statement and any other relevant reports.

As well as all of this, the decisions that have been made must also be recorded, as these are the main reasons for having a meeting in the first place. Also taken must be the expenditure agreed, the jobs of work to be undertaken and who should be doing them and finally the date, time and location of the next meeting. Ideally within a week, the minutes should be typed up and distributed to all attendees as soon as possible.

A copy of the minutes should be posted on the parent notice board for everyone to have access. Any sensitive information, such as staff salaries should not be made accessible to the public.

Annual general meeting (AGM)

Each group must hold an AGM. All members are invited to attend. The purpose of this meeting is to present the Committee to stand down and a new one be elected. The annual report must also be presented, along with the audited accounts. The constitution and policies must also be re-adopted and agreed if any changes are made.

Parents elect the committee members by nomination. Voting can be done by ballot or by a simple show of hands. Three main officers will be elected (chair, treasurer and secretary), and these will form a management group.

The committee is financially liable for the business.

Part 5 : Committee handover checklist

This checklist has been compiled by the business and financial officer of the Early Years Team. It is divided up into information for new chairs, treasurers and secretaries.

The purpose of this checklist is to inform incoming/outgoing committee members of the information to be made.

To the chair

Have you received or been provided with this information?	Reason	Tick when you receive information	Your comments
Handover meeting between the outgoing/incoming chairs	Opportunity to discuss the role in detail and for the incoming chair to ask questions and receive information on ongoing issues		
DBS	Ofsted requirement of all new committee members		
A list of Chair duties	To inform the new chair of the duties they will be inheriting		
Copy of the governing document (e.g. constitution)	To inform new committee members of status of the organisation and their legal responsibilities as committee members		
Committee structure and membership	To inform new committee members of the way in which the organisation is structured, and the membership of each committee and any vacancies which need to be filled		
Copies of the minutes of past meetings	To provide the new chair with a permanent record of all decisions and actions taken by the committee		
Dates of meetings agreed by the outgoing committee	To inform new committee members of meeting dates which have been agreed		
Bank/Building society statements for all accounts	To provide information on the cash balances currently held in volume of transactions on each bank/building society		
Past annual reports	To provide new chair with a history of activities undertaken by the organisation		
Audited accounts	To provide the chair with an independent view of the financial health of the organisation		
Staff personnel files (contracts, job descriptions, DBS, records of appraisal, training certificates and contact details)	To provide assurance that the organisation is aware of and has complied with good employment practices		
Staff rota	To provide the new chair with information on the hours/days worked by each staff member		
Organisation policies and procedures	To ensure the organisation has complied with the Standards published by Ofsted		
Ofsted National Standards for your type of provision	To inform the new chair of the standards by which the organisation is measured		

Have you received or been provided with this information?	Reason	Tick when you receive information	Your comments
All Ofsted Inspection reports and associated correspondence	To inform the new chair that the organisation by Ofsted, the outcomes of past inspections and any unresolved issues arising from these inspections		
Registered, actual and planned numbers of children	To enable the new chair to compare actual and planned numbers of children with the maximum number of children the organisation is registered for		
Registered Charity number (if applicable)	To provide proof of charitable status		
Insurance certificates(s)	To provide evidence that the organisation has adequate insurance cover for all its activities in place		
Inventory of assets	To inform the new chair of the type and value of the organisations major assets		
Current and previous funding applications	To provide the new chair with information and value of past and future sources of funding		
Current prospectus	To inform the new chair of information and provided to prospectus parent/carers		
Curriculum plan	To inform the new chair of the range of early years education offered and how it is delivered		
Contact details of Education Adviser	To inform the new chair of the contact of the local education authority		
EIO	To inform the new chair of the named EIO		
Records of complaints (past and outstanding)	To inform the new chair of past and current contentious issues and to provide records of action to be taken		
Operational plan	To provide the new chair with evidence that that organisation has important information filed in one place		
Names, addresses and contact information on outgoing committee members	To enable new committee members to contact outgoing committee members in an emergency		
Ofsted registration certificate	To provide the new chair with evidence that the organisation is registered with the requisite statutory body		

To the treasurer

Have you received or been provided with this information?	Reason	Tick when you receive information	
Handover meeting between the outgoing/incoming treasurers	Opportunity to discuss the role in detail and for the incoming treasurer to ask questions and receive information on ongoing issues		
DBS	Ofsted requirement of all new committee members		
A list of the treasurer duties	To inform the treasurer of the duties they will be inheriting		
Copies of audited accounts for the past six years (if applicable)	To provide evidence of the past financial health of the organisation and the start/end dates of the organisation's financial year		
Current budget and budget forecast	To provide evidence of financial planning		

Financial reports	To provide evidence that financial performance is being monitored and reported to committees/staff and of the financial health of the organisation		
Current receipts and payments information (on paper or file)	To inform the new treasurer of the system in place to record financial information		
Bank/building society statements for all accounts	To provide information on the cash balances currently held and the volume of transactions on each bank/building society account		
Bank reconciliations	To provide evidence that petty cash is being regularly reconciled to the bank accounts and the action taken if the reconciliation does not balance		
Petty cash reconciliations	To provide evidence that petty cash is being regularly reconciled with the receipts and payment ledgers		
Authorisation limits	To inform the new treasurer which committee members can authorise payments by value and type (e.g. payroll)		
Fee policy	To inform the new treasurer of the fee charged for each session, when it is payable and the action taken if fees are overdue		
Financial policies/procedures	To provide evidence of financial control		
Payroll information	To inform the new treasurer of the rates of pay for each type of staff, who is responsible for calculating staff and when staff are paid		
Copies of milk claim form	To inform the new treasurer of the of the process for reimbursement of expenditure on milk		
Contact details of Financial and Business Support Officer	Michelle Jones: Tel: 01454 862368		
Copies of nursery education grant guidelines – local and national	To inform the treasurer of the regulations the organisation must meet To inform the new treasurer of a major source of income, the value of that income and how and when to submit a claim		
Copies of nursery education grant claims	To inform the new treasurer of a major source of income, the value of that income and how and when to submit a claim		

To the secretary

Have you received or been provided with this information?	Reason	Tick when you receive information	Comments
Handover meeting between the outgoing/incoming secretary's	Opportunity to discuss role in detail and for incoming secretary to ask questions and receive information on ongoing issues		
DBS	Ofsted requirement of all new committee members		
A list of the secretary's duties	To inform the new secretary of the duties they will be inheriting		
Committee structure and membership	To inform the new secretary of the way in which the organisation is structured, the membership of each committee and any vacancies which need to be filled		
Contact list of committee members and staff including name and telephone number	To enable the new secretary to contact current committee members and staff		

Copy of the governing document (e.g. constitution) of the organisation	To inform new committee members of the legal status of the organisation and their legal responsibilities		
Copies of the agendas and minutes of past management committee meetings	To provide the new secretary with a permanent record of discussions, decisions and actions taken by the management committee		
Dates of meetings agreed by the outgoing committee	To inform the new committee members of meeting dates which have been agreed		
Past annual reports	To provide the new secretary with a history of activities undertaken by the organisation and the issues		
AGM information (including blank nomination)	To inform the new secretary of the date and format of the AGM		
Correspondence from parents	To inform the new secretary of resolved and outstanding issues		
Newsletters (past and current)	To inform the new secretary of the type and format provided to parents		

Section 2 – Part 1: Governing documents

As a voluntary organisation, you will have a governing document which sets out the rules by which your group is governed. The two main governing groups are:

Constitution

A constitution is a set of rules by which a voluntary organisation agrees to abide. **It is a legal document.** This should be reviewed at each AGM. Changes to the constitution can be made at an AGM or an EGM (extraordinary general meeting).

A model constitution can be obtained through Pre-School Learning Alliance, Kids Club Network or the Charity Commission. ([See Section 7 for contact details](#))

A group can write their own constitution. This may have implications if you wish to register as a charity. If a group writes their own constitution and has a wish to register as a charity, the constitution must be approved by the Charities Commission. If you wish to become a charity, please refer the Charities Commission Website www.charity-commission.gov.uk

Memorandum and articles of association

There are a set of rules that the organisation agrees to abide by, as a company limited by guarantee. **This is a legal document.**

It is possible to be both a charity and a company limited by guarantee.

Changes can be made to the memorandum and articles of association at an AGM or EGM. Any changes must be agreed by the Charity Commission if you are a registered charity, and approved by a solicitor. Companies House must be informed of any changes to your governing document. Further information can be obtained from the Companies House website www.companieshouse.gov.uk

Sample memorandum and articles of association can be obtained from the Avon and Bristol Law Centre or the Charity Commission.

Part 2 : A guide to different legal structures

Choosing and preparing a governing document

Whether you run your childcare business as sole trader, partnership, voluntary management committee or charity, the liability, both legally and financially stays with the individual, committee member or trustee and this could put your personal assets at risk.

It is possible to limit your liability and protect your personal interests by changing the legal status of your business to a limited company. This is called incorporation.

Unincorporated associations (constitution)

Many clubs are non-profit making organisations and are by definition unincorporated associations. An unincorporated association is an organisation set up through an agreement between a group. The organisation will be personally responsible for any debts and contractual obligations. This is not a legal structure, so the association will not be recognised by law, meaning individual members are personally liable. You would normally choose to use a constitution and once completed, you will then have an unincorporated status.

This may be a suitable structure for organisations that:

- Do not anticipate having significant property e.g. holding a lease
- Have sufficient income so that all financial obligations can be met
- Do not anticipate entering into long term financial contacts
- Do not employ significant numbers of staff

ADVANTAGES	DISADVANTAGES
Quick and easy to set up	Cannot acquire property in own name
No fees to pay	Legal proceedings can't be taken by group but individuals representing group
Privacy	Personal liability of management committee
Flexibility (democratic constitution)	Lack of charitable status may affect ability to apply for funding
Wound up easily (as per constitution)	

Company limited by guarantee (memorandum of articles of association)

Company limited by guarantee is a structure that protects the directors of the company. An application form will need to be completed, along with a memorandum and articles of association, which Companies House can provide and submit with the fee to Companies House. Once the company has been established the directors will be able to run the business, employ staff and enter into contractual agreements under the company name. The directors will need to adhere by company law and will need to purchase insurance cover, employer's liability, public liability and any

other insurance that needs to be taken out.

This may be a suitable structure for organisations that:

- The group employs or expects to employ a significant number of staff
- The group owns or expects to own land, buildings, investments or other substantial property
- The group is or expects to be involved in activities, leases or contracts where there is financial risk
- The group has or expects to have a substantial income, assets and liabilities

ADVANTAGES	DISADVANTAGES
It is 'incorporated' – has its own legal identity	Activities regulated by Companies Acts – more controls and bureaucracy than other structures
Can buy, own and sell property in own name	Annual accounts and returns must be submitted to Companies House and fees paid
Can take or defend legal proceedings in own name	Company must notify Companies House when Committee members leave or join or if personal details change
Limited liability of members and directors	
Generally democratic organisations	

Community interest company

A community interest company is one of the more common legal structures chosen for a social enterprise. As a social enterprise, you will be able to access support from network groups, access training and will be more able to access grants and funding.

This may be a suitable structure for organisations that:

- Are not looking to make a profit and the purpose is to support the local community. (social enterprise)

You will need to submit an application to Companies House together with a completed CIC 36, a Community Interest Statement and a memorandum and articles of association. The articles of association are very different for a C.I.C as they have an asset lock. An asset lock determines what you will do with any finances or equipment in the event that the business closes. When completing the asset lock, you can nominate another similar group that you would like to receive any resources or funds from the closure of your business, if you are unsure you can nominate a group at a later date once the business is established.

When Companies House receives an application for a C.I.C, it is immediately referred to the C.I.C regulator. Companies House will check the paperwork to ensure that you meet the right criteria to establish a company, the CIC regulator will check the Memorandum and Articles of Association and the CIC36. Once this has been cleared, the CIC will need to produce annual accounts for Companies House and complete a CIC34 for the regulator. There is a fee however, and this can take up to 28 days to be completed.

Unincorporated charity

To become a registered charity, this requires the formation from a board of trustees and an application to the Charity Commission. Details need to be given of the trustees and once complete, you can apply to become an unincorporated charity.

The Charity Commission application form will need to be completed, along with the objects of the charity and a signed constitution. This can be either bespoke or a model constitution, both with can be provided by the Charity Commission.

However, any trustees will not be protected and the individual of the unincorporated organisation will hold the responsibility for any risks, costs, liabilities or consequences.

Annual accounts will need to be provided to the Charity Commission and must comply with the requirements of a charity. As a charity, you will be able to apply for grants and funding from different organisations, you will also be able to hold different events to raise funds for your organisation.

What to do next

The Early Years Business Team can help you guide through all the steps on the [Get Legal website](#) to decide what business model is best for you.

Call us on 01454 862368 or email earlyyears@southglos.gov.uk

Part 3 : Becoming a charity

To become a charity, an organisation must have purposes which are exclusively charitable which fall into the categories of:

- The relief of financial hardship
- The advancement of education
- The advancement of religion
- Certain other purposes for the benefit of the community

The minimum requirements for registration are that a charity must have one or more of the following:

- Have an income over £5,000 per annum
- The use or occupation of any land or buildings
- Assets which constitute a permanent endowment

An organisation must register as a charity if it fulfils both requirements for charitable status and the minimum requirements for registration.

For further information about whether or not you should register as a charity, contact the Charity Commission. ([See Section 7 for contact details](#))

Section 3 – Business and financial information

Target audience: Management committee

	Subject	Suggested practice
1	Bank accounts	
1.1	Cheque signatories	Identify at least 4 cheque signatories drawn from your management committee
		2 out of 4 cheque signatories identified should sign each cheque
		A member of the management committee should sign each cheque
1.2	Bank statements	Ask your bank to provide you with a bank statement for each of the accounts held each month
1.3	Bank reconciliation	A reconciliation between your cashbook and bank statement(s)
		A copy of each bank reconciliation should be investigated and resolved at the time the reconciliation is performed
		A copy of each bank reconciliation should be presented to the management committee for approval
1.4	Security	Cheque books, receipt books and bank statements should be kept in a secure (locked) location when not in use
		Access to the secure location should be limited to known committee members
2	Cash management	
2.1	Cash kept on the premises	The value of cash kept on the premises at any one time must not exceed the amount shown in your organisations insurance policy
2.2	Receipting cash	A sequentially numbered receipt should be issued each time payment is received. Your organisation should retain a copy of the receipt

2.3	Banking cash	Cash should be banked on a regular basis and must always be banked when the value of cash kept on the premises exceeds the amount shown in your organisations insurance policy
		Cash should be banked 'intact'. Cash received in respect of an activity should not be used to fund purchases e.g. fees received in cash should not be used to purchase materials. It should be recorded against fees in your cashbook and banked 'intact.'
2.4	Security	Cash should be kept in a locked container in a locked drawer cupboard.
		Access to the locked container should be limited to known committee staff members
		The management committee should approve a list of persons authorised to hold keys to containers where cash is kept
3	Petty cash	
3.1	Petty cash float	The management committee should approve the maximum value of the petty cash float
3.2	Reimbursement from petty cash	The management committee should approve the maximum value for a single amount which can be reimbursed from petty cash (suggest £20)
3.3	Proof of purchase	Proof of purchase, a till receipt/an invoice must be produced before reimbursement is made. The proof must be retained for audit purposes
3.4	Receipting petty cash	A sequentially numbered receipt should be issued each time a payment from petty cash is made. Your organisation should retain a copy of the receipt
3.5	Petty cash reconciliation	A reconciliation between the float and the balance of cash remaining in petty cash should be carried out each week
		All differences arising from the reconciliation should be investigated and resolved at the time the reconciliation is performed
		A copy of each petty cash reconciliation should be presented to the management committee for approval

3.6	Security	Petty cash should be kept in a locked container in a locked cupboard or drawer
		Access to the locked container should be limited to known committee and staff members
		The management committee should approve a list of persons authorised to hold keys to containers where petty cash is kept
4	Recording income and expenditure	
4.1	Recording income	Each type of income received and payments made should be recorded in a manual or electronic cashbook
		The number of receipt issued when cash is received should be recorded alongside that item of income when entered in the cashbook
		The bank paying the book reference should be recorded alongside each item of income when banked
4.2	Recording payments	An order or invoice number should be recorded alongside each payment entered in the cashbook
		Each type of expenditure should be recorded separately in your cashbook
		Each invoice should be stamped with the cheque number and date it is paid
		Paid invoices should be filed in a paid invoice file
4.3	Retention of documents	Documents supporting income received (e.g. receipts) and payments made (e.g. orders and/or invoices) must be retained for 6 years
4.4	Security	Prior years documents supporting income received and payments made should be kept in a secure (locked) location
5	Authorisation of goods/services	
5.1	Authorised signatories	The management committee should approve a list of members who can authorise the purchase of goods and/or services from the organisations funds

		The management committee should approve the number and type of authorised signatories who can authorise the purchase of good/services from the organisations funds
5.2	Authorisation limits	The Management Committee should approve a list of the maximum and minimum amounts that signatories can authorise and the number and type of signatory who can authorise those amounts
6	Segregation of duties	
6.1	Payroll	All payments to staff must be authorised by 2 authorised signatories irrespective of the value of the payments
		The calculation and authorisation of staff pay must not be carried out by the same person
6.2	Internet	All purchases made via the internet must be approved by two authorised signatories irrespective of the value of the payments
7	Fees	
7.1	Fee policy	The management committee must approve the fee policy of the organisation
		The fee policy should be reviewed and re-approved annually
		The fee policy should contain: <ul style="list-style-type: none"> • The fee payable (full and discounted if applicable) for each type of session and service provided (e.g. lunch) • The criteria to be met to qualify for discounted fees • The dates when fees are due • The options available to pay fees e.g. instalments, standing order, cheque, cash • The action the organisation will take if fees are not paid • The date the policy was approved • The length of time the policy is applicable for • The date the policy will be renewed
		The fee policy should be displayed in a prominent place within the organisation and a copy provided to a parent of each child in attendance
7.2	Recording fee income	A separate record of fees collected from each parent should be maintained

8	Salaries and wages	
8.1	Terms and conditions of employment	Changed to an employee's terms and conditions of contract must be authorised by the management committee
8.2	Payslips	Employee's should be issued with a payslip which itemises: <ul style="list-style-type: none"> • Gross pay • Deductions • Net pay
8.3	Recording receipt of salaries/wages	Employees who are paid by cheque or cash should sign to record receipt of their salary/wage
9	Financial review	
9.1	Annual Budget	An annual budget of planned income and expenditure should be produced
		The management committee must approve the annual budget of planned income and expenditure
9.2	Monitoring income and expenditure	Actual income/expenditure should be regularly monitored against the budget
9.3	Financial report	Financial reports that compare actual income/expenditure against budget (include a forecast of income/expenditure for the year) should be produced monthly and latest version presented at each management committee meeting
9.3	Financial report	Financial reports that compare actual income/expenditure against budget (include a forecast of income/expenditure for the year) should be produced monthly and latest version presented at each management committee meeting
10	Assets	
10.1	Lease/buy	Where the option is available, preferred method is leasing. The decision should be made by management committee
10.2	The purchase of the assets	Purchases of equipment over £500 should have at least three separate quotes

10.3	Asset register	An asset register of all assets valued over £500 and over contains details of all the assets owned
		Items should be added/deleted when appropriate
		The register should be checked periodically (quarterly)
10.4	Sale of assets	All sale of assets should be approved by the management committee
		The items should be deleted from the asset register
		The funds should be then paid into the company account

Charitable Incorporated Organisation (CIO)

A Charitable Incorporated Organisation is an incorporated form of charity which is not a company. It only has to be registered with the Charity Commission and not Companies House and is only established when it has registered with the Charity Commission.

A CIO can enter into contracts in its own right and its trustees will normally have limited or no liability for any debts of the CIO. A CIO will have to submit an annual return regardless of income, although smaller CIO (any with an income below £250,000) will be expected to provide simpler receipts and payment accounts. A register of all members and trustees must be kept.

There are two models for the CIO:

The foundation model and the association model

Foundation model

Uses the only voting members which will be the charity trustees. In practice they will operate like a charitable trust, run by a small group of people (the trustees) who make all the key decisions.

Association model

Uses a wider membership including voting members other than the trustees.

CIO need to have both members and trustees in the same way that companies have members and directors. A trustee of a foundation model will automatically become a member.

You will need to first form a board of trustees, decide which model best suits your business and then you need to complete a constitution. Model constitutions are available from the Charity Commission. The application is an online process and you will need to prepare your constitution and documents prior to completing the timed application. The Charity Commission have advised that as this is a new legal structure, applications could take at least 28 days before a decision is made.

Good financial practice

Good financial practice underpins all activities of your organisation. It is important to recognise that responsibility for financial matters lays with the management committee and not the individual e.g. chair, treasurer or secretary.

Specific financial advice and guidance is available to Early Years organisations located in South Gloucestershire by contacting:

Business and Financial Support Officer
Early Years team
Tel: 01454 862368

In addition to providing individual support to an organisation, we have developed a number of business and financial support packages specifically for early year's providers. These are described below and can be obtained by contacting the team by telephone, or by logging onto the South Gloucestershire Council website.

The packages which are currently available include:

- Nursery Education Grant
- Funding grants
- Financial best practice
- Key tests to establish if your organisation is sustainable
- Recording income and expenditure
- Business planning guide

Section 4 – Recruitment tips

Most employers would agree that their employees are a significant factor in the success of their businesses. However, the appropriate level of care is not always taken over recruitment decisions and later on this can lead to problems such as staff who are dissatisfied with jobs which are not as they thought, or staff who are not suitable for the jobs they have been employed to do. The following guide includes some points to think about when deciding what to do when you review your current recruitment practice. This is just an outline and for more information, please contact the early years and childcare recruitment workers on 01454 868674

Job descriptions and personal specifications

A job description is intended to give information to potential job applicants about the role for which they may be applying.

The personal specifications should give details of what is actually required to carry out the post, such as attitudes, skills or particular qualifications and experience. Details of the desirable characteristics are also included. These are characteristics and qualifications that would help any new employee, but could be developed if necessary. Once a person specification has been detailed for a post, it is helpful during the rest of the recruitment process because the candidates can be measured fairly against this 'ideal person'.

It may seem that job descriptions and person specifications are time consuming, but once they have been drafted they do make the recruitment process easier.

Advertising

The aim of good advertising is to attract suitably qualified people to apply for the vacant position. This means your advertisement needs to be clear on the type of person required and the terms and conditions of the job, as well as being attractive and eye catching.

Possible places to advertise include:

- Local newspapers
- The Business Team
- Job Centres
- Within the local community

Local newspapers

Newspapers such as the Bristol Post and the Bristol Observer are probably the most obvious ways to advertise jobs. However, these advertisements can be expensive and the small linear advertisements may be cheaper, but they don't always receive such a good response.

The Business Team

We circulate a monthly vacancies bulletin. This is a free service and covers a wide area including libraries, health centres, colleges, schools and universities. This is good for all current job seekers as there are many avenues for them to see job posts.

Job Centres

In South Gloucestershire, we have job centres in Yate, Filton and Kingswood which advertise any vacancies for free. The staff will also be able to help and give general advice on all recruitment.

Within the local community

Advertising within the local community can be successful places, as many people will see the posts. This can be done in places such as post offices, libraries, community centres and shops.

The dos and don'ts of job advertising

When advertising, **do** remember to add closing and interview dates, so applicants are aware of when to make sure they have applied for the job by. **Do** make all advertisements as eye catching as possible. Try to use different fonts, colours and logos. **Do** make sure you use an advertisement pack, as this includes a form for responses to the advertisement. This is a fairer way to ensure all applicants will give the same information you require. Also, **do** remember to include information about your organisation and also to include the job description and personal specification with the application form, so the applicants know what they are looking for. **Do not** however add unrealistic or unnecessary requirements, as this may put off potential applicants.

Some employers choose not to give salary information in advertisements, but many applicants are discouraged from applying anyway. It is best to give salary information however, because if the salary is fairly low, this could put any potential applicants off and could waste their time and yours.

Shortlisting

Once all of the applications are received, you may be in a position where there are too many applicants to select for an interview. If this is the case, you need to devise a fair method of selecting those for an interview and this should be related to the requirements of the job description and person specification. Even if you only get a few applications, scoring using a pro forma will identify whether applicants meet your minimum requirements.

You may get applications, but none may not be suitable. If this is the case, it is best to advertise again.

When drawing up a shortlist, you **must not** discriminate an applicant because of their age, sex, race or disability. For further information on Equal Opportunities, see [Section 7](#). There can be some things, such as verbal communication skills or attitudes which cannot be judged from the application form. Therefore you need to ensure that any criteria used to select applicants to interview are fair. For instance, you may choose written communication skills, qualifications or factors relating to any previous employment history.

Interviewing

This is the opportunity to meet the candidates you have shortlisted and discover which of them is the most suited for your vacancy. It can be a nerve-wracking experience for both the candidate and the interviewer, so it's best to prepare thoroughly beforehand.

Before interviewing any applicants, you should consider how you wish to structure the process. For example, as well as a formal interview, you may give candidates the opportunity of an informal discussion with other members of staff, or allocate some time for them to look around the premises. It is important to try to create a welcoming atmosphere for all applicants so that they can feel at ease.

You may feel that the personal approach of telephoning applicants to arrange an interview date and time would be appropriate so that they have a chance to ask any questions. You also need to decide how many people you will interview, but remember it can be off putting for applicants if there are several interviews.

Prior to any interviews, you should check through the personal specification again and decide which of the areas you can cover at the interview, for instance, communication skills or depth of experience in working with children. From these areas you can prepare a list of questions to ask all candidates and also an assessment form. Try to make your questions as clear as possible with a balance of open and closed questions, as well as some probing questions. It is also helpful to read through each application very carefully and highlight any areas specific to each applicant you want to query.

Wherever possible, try not to sit behind a desk as this creates a barrier between the interviewer and the applicant. You want to give a good impression so consider the room you will be delivering the interview in. Make sure that it is clean and tidy and you need to ensure that you won't be disturbed during the interview.

The end of the interview should give the applicant chance to ask any questions that they may have, and you should give them an indication as to when a decision will be made.

Job offers

Be aware that both verbal and written job offers will form part of the employment contract and so it is sensible to plan carefully what you are going to say or write to the successful applicant. Job offers would normally be made subject to satisfactory references and police checks (e.g. DBS checks).

In addition, under current employment law, individuals should receive a 'written statement' of employment particulars within eight weeks of commencing employment. This needs to include:

- the name of the employee and the employer
- the date when employment started
- the rate of pay, how pay is calculated and when it will be paid
- hours of work and holiday entitlements

- the title of description of the job
- the notice period
- place of work

It is the committee’s responsibility to carry out any grievance and disciplinary issues that may arise with the staff team and resolve them.

Please note that employment law is an area subject to change, therefore, if you are in any doubt about employment issues, consult the [Useful contacts section](#).

References and police checks

References are an important part of any recruitment process, but particularly so in jobs working with children. However, in order for them to be really useful, they need to be obtained with care. They can be taken up before or after the interview process, either verbally or in writing. Generally, if they are taken before the interview, the applicants permission is obtained beforehand in order to avoid difficulties with the current employers. If references are taken verbally, then a careful note of the conversation should be made. However, referees may provide more information in a verbal reference and it is possible to seek clarification on any points of concern. A written reference may need a follow-up telephone call for this purpose, just to clarify.

Disclosure and Barring Service (DBS)

Checks for managers and leaders should be obtained via OFSTED. Managers of the day care services, such as nurseries, out of school clubs and playgroups can obtain police checks on prospective staff through the Business Team. Checking times may vary but on average the time for completion of checks is 4-6 weeks.

Induction

Although an induction is not always considered part of the recruitment process, it is a critical part of the introduction of a new team member. It is worth spending time on an induction because if it is handled poorly there is a greater chance the new person may not settle quickly into the job, or may not be aware of what is expected from them. This could then lead to poor performance or a high staff turnover.

Produce a pack or a programme that eases the new staff member, as nobody likes to be thrown into the deep end!

Below is a good recruitment checklist which could be used to good practice:

Recruitment good practice checklist	Notes
Plan ahead a realistic timescale.	
Arrange an interview panel.	

Consider the job roles, number and type of person/people you are looking for.	
Prepare job descriptions, person specifications, application forms, check list etc.	
Advertise widely, including the South Gloucestershire Early Years and Childcare Vacancy Bulletin	
Prepare a shortlist of candidates you wish to see	
Send out letters/maps to successful applicants. Give a date and a time.	
For interviewing: book room, warn other staff and prepare questions with other panel members.	
Have health and police forms ready for successful applicants to complete.	
When interviewing, be open and pleasant. You are ambassadors for the group.	
Give everyone a date when they will hear from you. Don't make it too long after the interview and use the telephone and back it up in writing.	
Apply for references and send off police and health check forms.	
Agree a start date and salary.	
Prepare contracts and be clear on a probationary period.	
Have a separate file for each member of staff with all their details.	
Revise the induction pack and procedure	
Give the successful candidate guidelines on working for you.	

Decide if the contact details of unsuccessful candidates are retained by the group. If so, for how long, if not destroy as confidential waste.

Review your staff recruitment and development policy so that it provides a clear map to effective recruitment and retention.

Section 5 – Business planning guidance

The business plan structure has been drawn up following an analysis of business planning literature produced by four of the major high street banks.

For ease of reference the structure is divided up into discrete subject areas.

The questions that follow are linked to the business plan structure and are aimed at covering all the major issues associated with each subject area.

The questions address all the issues raised by the four high street banks in their business planning literature.

- Business planning
- Define your idea
- Market research
- Personnel
- Marketing and advertising
- Pricing
- Premises
- Equipment
- Finance

Define your idea

- Mission statement
- What type of business is it (new/existing)
- What service will you provide
- How will you be trading (sole trader/partnership/limited company/charity)
- Provide the name of the project leader
- What are your reasons for starting/expanding the business
- When will the new/expanded business start trading
- What are your business objectives:
 - Short term
 - Medium term
 - Long term

Market research

- Who will your customers be
- Where do your customers live
- Who are your major competitors (name/location/distance from your business)
- How much do your competitors charge for their service
- What are your competitors strengths/weaknesses
- What makes your business idea better/different from your competitors

Personnel

- Currently employed

Management

- What are their names/ages
- What date did they join the business
- What is their role in the business
- What are their qualifications
- How much relevant experience have they got (with whom/years)
- How much is their annual salary plus on costs (NI and pension)

Staff

Currently employed

- What are their names/ages
- What date did they join the business
- What is their role in the business
- What are their qualifications
- How much relevant experience have they got (with whom/years)
- How much is their annual salary plus on costs (NI and pension)

Not yet employed

Management

- What are their names/ages (if available)
- What will be their role in the business
- What date is the post required from
- What qualifications will they require
- What relevant experience do they require (with whom/years)
- How much is their annual salary plus on costs (NI and pension)

Not yet employed

Staff

- What are their names/ages (if available)
- What will be their role in the business

Marketing and advertising

- How will you promote your service
- How do your competitors promote their service
- What is the cost per annum of promoting your idea (£)
- How are you going to decide if it is money well spent

Quality assurance

- Quality control – evidence that your organization is / will be working towards an accredited quality assurance scheme

Pricing

Draw up a fees policy that answers the following questions:

- How much will you charge for your service
- How do these charges differ from your competitors
- How will you collect income (cash in advance/arrears, direct debit)
- Will you offer payment by instalments (describe the offer)
- Will you offer discounts (describe the offer)
- What will be your policy on late payments
- What date is the post required from
- What qualifications will they require
- What relevant experience do they require (with whom/years)
- How much is their annual salary plus on costs (NI and pension)

Premises

Current

- What is the address of the business
- Are the premises owned/rented/leased/mortgaged
- Describe your premises (no of rooms/floors)
- How much do you pay per annum for the premises (£)
- How long will you be able to stay in these premises
- What is the date of the next rent/lease review
- What insurance do you have on the premises (type/£ per annum)
- Describe the state of repair of your current premises

Planned

- How much space do you need (to start)
- When do you think you will need more space (date)
- What type of space do you need (open plan, single floor)
- Have you identified an existing building or plot of land (location)
- Will you own/rent/lease/mortgage the premises
- What date do you require the premises from
- How much are you prepared to pay per annum for the premises (£)
- What insurance will be required on the premises (type/£ per annum)
- Describe the state of repair of your planned premises

Equipment

To set up

- Describe the type of equipment you will need (office / play)
- How much will the equipment cost (each item)
- What is the lifespan of the equipment (each item)
- Will you buy/rent/lease the equipment

Ongoing

- Describe the type of equipment you will need (office / play)
- How much will the equipment cost (each item)
- What is the lifespan of the equipment (each item)
- Will you buy/rent/lease the equipment

Finance

- Prepare 2 financial forecasts (a best case and a worst case) that cover the first 3 years of your business.

Very important

- The forecast should be based on a realistic occupancy. Best case – 50% rising to 75% occupancy in the first year. Worst case – 30% rising to 50% occupancy in the first year.
- The forecast should include the following statements:
 - Profit and Loss Account
 - Cashflow Statement

Profit and loss account (for each month) should include:

- Income from all sources (fees, grants, loans)
- Expenditure associated with setting up the business
- Expenditure associated with maintaining the business (recurrent costs)
- Net profit/loss each month (this will enable you to see when your business will break-even and move into profit)
- Enter income and costs in the month when they were incurred

Cashflow statement (for each month) should include:

- Income from all sources (fees, grants, loans)
- Expenditure associated with setting up the business (equipment, fees, building)
- Expenditure associated with maintaining the business (salaries, consumables, insurance)
- Please see list of examples
- Net cash inflow/outflow each month (this will enable you to see if you are generating sufficient income to cover costs)
- Enter income and expenditure in the month when you actually receive money and pay for services/goods)

Very important:

- All your assumptions used to create the profit/loss account and cashflow Statement must be sourced. i.e. numbers of
- children attending per month/week, fee paid per session, number of staff employed, hourly rates of pay, rent charges, value and source of loans/grants

Contingencies / risks

- What you will do if there is a lack of take up
- What will happen if new competition enters the market
- How will you try to build up reserves for unforeseen circumstances

Projected annual income/costs

	Income	£
	Sale of childcare places	
	NEG	
	Funding income	
	Bank interest	
	Income from meals	
	Any other income	
a	TOTAL	£
	Staffing costs	
	Nursery Manager	
	Deputy Manager	
	Senior nursery officer	
	Nursery officer	
	Nursery assistant	
	Admin worker	
	Cook	
	Cleaner	
b	TOTAL	£

	Premises costs	
	Rent	
	Electricity	
	Gas	
	Water	
	Rates	
	Repairs and maintenance	
	Fire inspection cost	
	Electrical inspection	
	Security	
c	TOTAL	£
	Other costs	
	Admin	
	Equipment & materials	
	Publicity	
	Catering	
	Cleaning & laundry	
	Printing & stationary	
	Communication (phone)	
	Building & content insurance	
	Auditor	
	Registration fee	
	Training	
	Car allowance	
	Recruitment costs	
d	TOTAL	£

a-(b+c+d)=	Grand Total	£
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Marketing

Effective marketing is one of the essential tools that will help you to become a highly sustainable childcare business, fill current childcare places and continue to attract a wide range of new customers in the future.

Before deciding on a marketing strategy, you need to identify some points:

- Who your current and potential customers are (target audience)
- What your USP is (unique selling point)
- What time of image are you trying to project?

Who are your current and potential customers?

Central to any successful marketing strategy is an understanding of your customers' needs. It is important to build up an image of who they are. (Where do they live? Are they working?)

In order to build this picture, you will need to pull together information from as many different sources as possible. This is a process called market research.

It will be your ability to satisfy customers' needs better than your competitors that will ultimately bring new customers.

In terms of how you market your services, you will need to know where they shop, which local paper they read and which toddler groups they visit. That way you will know where to target your marketing promotions.

What is your USP?

What makes you different from your competitors? Do you have a USP that makes you stand out? Your USP might be that you collect from local schools, serve organic food or have mature staff who are parents themselves, for example. Identifying your strengths will not only make you keep existing customers, but gain new ones.

Once you have identified a USP, you need to make sure your prospective customers know about it. You need to emphasise the points that your current customers value most and identify which aspects of your business will appeal to new customers.

Ways to market

When writing adverts, keep the text simple and to a minimum of words. Keep emphasising your USP.

Events

Special events can provide an opportunity to show off your business to potential customers and the local community, as well as existing customers to show them why they should keep supporting

your business. This might include giving the children opportunities to come to taster sessions, or having an open morning and advertise what might be on offer.

Invite local press or radio along, as this is a good way to get media coverage. If they cannot attend, ensure you get a picture and send it along with text to the news desk. Getting involved in community events is another way to create links with other local businesses and groups to raise your profile locally.

Internet/social media

A growing number of people begin their searches for products and services on the internet. By having a website, you can reach a broader range of customers and it gives the customers information they require right in front of them.

Social media is a great way to get your business noticed. Websites such as Facebook, Twitter and Instagram are a great way to spread the word of your business events.

Networking

Make contact with other professionals who work with children. Health visitors have excellent local knowledge and contact with young families and your local children's centre. Send them a prospectus and invite them along to see what your business has to offer. Also, contact local schools, churches, toddler groups, single parent networks, adult education centres and Job Centres who might have an interest in promoting your business.

Promoting your business

You will need to use a combination of promotional tools, most of which have costs attached. It is therefore important to think carefully about which combination best meets your needs and more importantly, your budget.

Word of mouth

Current customers are the best form of advertising and are free. Keep a book of references and thank you letters and have it on display. Word of mouth is perhaps the most powerful form of marketing, and if you monitor your customers' feelings, you can help to ensure that your good reputation grows with your business.

Signage

Good quality signage will bring your service to the attention of the local community. It should include a logo (if you have one) and tell the public what your services offer. Contact details should also be clearly displayed.

If possible, the outside of your premises should be well maintained, clean and tidy at all times. It is often that the first thing the public will encounter and must reflect a professional image. This may be difficult if you do not own the premises, but it's worth pursuing.

Promotional material

When designing the promotions, you need to consider what your customer will want to know about your business, and also what image you want to project.

- Have you made the most relevant or important information clear?
- Are the benefits clear?
- Does the promotion stand out?
- Are you reaching your target audience?

Monitor the effectiveness of the types of marketing you are using to confirm that you are getting value for money.

Information packs or a good quality prospectus can be a very valuable tool. A well presented, appealing document should be sent out to anyone who makes an enquiry about your business. It should include all the relevant information about your service and also contact details. Information that will change, such as costs, can be provided as an insert so that you don't need to reprint too frequently, which can be costly.

Newsletters are a good way of maintaining close relationships with existing customers and allows you to keep them up to date with any current events and activities.

Direct mail shots can be used to target specific areas quickly. This can include employers, health centres or libraries.

Advertising in the local press or a parish magazine can sometimes be expensive, but the message reaches a wider audience. Make sure that your details are listed correctly on one big database.

Evaluation of marketing promotion

It is essential, especially when you have invested money in marketing, to evaluate whether money was well spent. Therefore, when potential customers make contact, always ask how they heard about you so that you can build a picture of which leaflet, advert or event was the most effective. Keep records of all contact details so that you can easily follow up any queries. If they choose to go elsewhere, ask if they are willing to say why so that you can note their reasons and see if a common factor arises.

In addition, it is good practice to ask joining parents to complete a questionnaire maybe one month after beginning to use your services. This will give feedback on anything that is being done well or not. Also, it lets them be able to tell you why they chose you and how their children are settling in. You may be able to send questionnaires or use telephone interviews for parents who made enquires, but then chose to go elsewhere. This will help inform you as to why.

For any further advice regarding marketing a childcare business, please don't hesitate to contact The Early Years Business Team on 01454 863355 or email earlyyears@southglos.gov.uk

Section 6 – How to build a budget

Target audience : Management committee

What is a budget?

A plan to show how much money an organisation is expecting to receive and how much they will need or be able to spend in a given period e.g. a financial year.

What is its purpose?

The purpose of a budget is to be able to plan the activities of the organisation for the year ahead, co-ordinate these plans through the periods of the budget and control the different aspects of the budget, for example how much is being spent on equipment.

Management committees should use this document as a starting point when framing or reviewing the budget for their organization.

A budget is split into receipts (income) and payments (expenditure). Below is a detailed list of the different categories in each section. This is only a guide and not exhaustive.

Type	Description
Receipts	
Fee income	The amount of income that is expected to be received from places sold
NEG (nursery education grant)	The amount of income that is expected to be received from South Gloucestershire Council in respect of Nursery Education Grant funded for 2, 3 and 4 year olds.
Fundraising	The amount of money the setting hopes to raise through fundraising activities
Bank interest	The amount of bank interest that is expected to be earned.
Grants	Any grants that the setting expects to receive in the financial year, e.g. Capital Conversion grant.
Other	Any other income that the setting is expecting to receive, e.g. if meals are charged separately
Payments	
Salaries	The gross cost to the setting of employing all its staff.

NI employers contribution	The amount of National Insurance that the setting has to pay to the Inland Revenue.
Pension contribution	The amount that the setting pay towards staff pensions
Contingency	An amount set aside as an emergency and to cover redundancy payments. Recommendation: <ul style="list-style-type: none"> • The minimum amount of Statutory Redundancy payment due to all staff. • Between 3 – 6 months sickness cover e.g.) the cost of a relief worker • An amount of rent equal to the notice period required for the setting
Redundancy	An amount set aside based on the statutory amount payable to each member of staff and reviewed annually.
Rent/lease	The cost of rent/lease payable.
Heat/light/power	The cost of domestic fuel that the setting will consume.
Water/rates/refuse	The amount payable.
Repairs and maintenance	An amount set aside for general repairs and maintenance to the premises.
Cleaning materials / uniforms	An amount set aside for the staff uniforms and cleaning materials.
Play equipment over £500	Purchase of single items of equipment costing over £500
Play equipment under £500	Purchase of single items costing under £500
Consumables	Materials for the Setting that will be used, for example, paper, pens etc.
Food	The cost of food purchased.
Baby essentials	The cost of specific baby products e.g. nappies
Consumables (office)	The amount spent on office consumables e.g. ink cartridges
Telephone	The amount payable for a telephone line, internet line and call charges in the financial year.
Postage	The amount of postage used in the financial year e.g. letters sent to parents and for payment of invoices times first class postage rate.
Membership fees	The amount of subscriptions payable to membership bodies.

Insurance	The amount of insurance premium payable e.g. public liability Insurance
Recruitment costs	The cost of recruiting new members of staff e.g. advertising
Training and development	The cost of staff training.
Advertising / Publicity	The cost of advertising the setting e.g. a newspaper advert.
Payroll	The amount paid to the company that produces the payroll for the setting.
Registration fee	The amount of registration fees payable e.g. Ofsted
Audit fee	The amount payable for an accountant to audit the accounts of the setting.
Bank charges	The annual cost of account running fees payable to the bank.
Other payments	Any other payments due in the financial year.

Section 7 – Useful contacts

Advisory, Conciliation and Arbitration Service (Acas) (Employment and contract advice guidance)
0845 747 4747

Avon and Bristol Law Centre (Legal advice for community/voluntary groups)
0117 924 8662

Charities Commission Helpline (Advice on issues relating to established registered charities and on becoming a charity)

www.charity-commission.gov.uk

The Equality and Human Rights Commission (EHRC)

<http://www.equalityhumanrights.com/>

0808 800 0082

Financial and Business Support Officer (Advice on business planning and financial issues)

01454 863355

Inland Revenue (Working Tax Credit and Child Tax Credit enquiries)

0845 300 3900

OFSTED (Helpline)

0845 640 4040

OFSTED (Complaints)

0845 601 4772

Pre-School Learning Alliance

0207 697 2500

Social Services (Advice and guidance on child protections issues)

01454 868 501/2

South Gloucestershire Council – Early Years

01454 863355