



Registered charity 1022409

Hazlemere Come and Play Pre-School

Financial Statements

Year Ended 31st July 2022



**The Come and Play Pre-School
Statement of Assets and Liabilities
as at 31st July 2022**

Assets:

<u>Cash at Bank and In Hand</u>	31st July 2022	31st July 2021
Lloyds Current Account (02010740)	32,505.95	31,101.03
Lloyds BB INST A/C (54324360)	29,129.95	30,094.32
Lloyds BB INST A/C {62386050}	7,502.36	7,501.03
Total Assets	69,138.23	68,696.38

We hereby approve the above accounts and confirm we have made available all books, records and information for the preparation thereof.

Chairperson:

Treasurer:

I have prepared the above information from the books, records and information supplied to me and certify that it gives a true and fair reflection of the state of the Group's financial affairs for the year ending 31st July 2022.

Signed:

Mrs S E Reeves (Independent Auditor)

Date:



Come and Play Pre-School Financial Accounts Receipts & Payments 1st August 2021 - 31st July 2022

RECEIPTS

	31st July 2022	% of total Receipts	31st July 2021	% of total Receipts	Increase/ (Decrease)	Increase/ (Decrease)
	£	%	£	%	£	%
FEES ("Turnover")						
Fees	14,711	19.8%	13,812	20.1%	899	7%
BCC Fees	57,906	78.0%	53,809	78.3%	4,097	8%
Total Fees	72,618	97.9%	67,621	98.3%	4,997	7%
Other Receipts						
Milk Refunds	182	0.2%	135	0.2%	47	35%
Autumn Bags	34	0.0%	0	0.0%	34	#DIV/0!
Xmas Fayre/Nativity/Photos/Cards	66	0.1%	326	0.4%	(260)	(80%)
Book Fayre	0	0.0%	0	0.0%	0	#DIV/0!
Easy Fundraising	222	0.3%	182	0.2%	40	22%
Uniforms	220	0.3%	376	0.5%	(156)	(41%)
Amazon Smiles	32	0.0%	0	0.0%	32	#DIV/0!
Donations/Small Commissions	5	0.0%	50	0.1%	(46)	(91%)
Easter Bonnets	210	0.3%	69	0.1%	141	205%
Photography	430	0.6%	0	0.0%	430	#DIV/0!
Tapestry	0	0.0%	0	0.0%	0	#DIV/0!
Refunds	122	0.2%	0	0.0%	122	#DIV/0!
Interest Received	3	0.0%	5	0.0%	(2)	(40%)
Misc	67	0.1%	0	0.0%	67	#DIV/0!
Total Other Receipts	1,593	2.1%	1,143	1.7%	450	39%
TOTAL RECEIPTS	74,210	100.0%	68,764	100.0%	5,446	8%

PAYMENTS

	31st July 2022	% of total Receipts	31st July 2021	% of total Receipts	Increase/ (Decrease)	Increase/ (Decrease)
	£	%	£	%	£	%
Staff & "Fixed" Costs						
Salaries GROSS Basic (Exc NIC)	48,673	65.6%	44,589	64.8%	4,084	9%
Bonus Gross (Exc.NIC)		0.0%			0	#DIV/0!
HMRC	2,835	3.8%				
ERS NIC		0.0%	2,236	3.3%	(2,236)	(100%)
ERS Annual Allowance		0.0%	0	0.0%	0	#DIV/0!
Pension Contributions	1,548	2.1%	1,483	0.0%	65	4%
Bank staff wages	1,009	1.4%	(900)	-1.3%		
	54,066	72.9%	47,408	68.9%	1,848	14%
Rent	11,716	15.8%	11,570	16.8%	146	1%
Insurance/PPA	695	0.9%	802	1.2%	(107)	(13%)
Training	902	1.2%	228	0.3%	674	295%
	13,313	17.9%	12,600	18.3%	713	6%
Total Staff & Fixed Costs	67,378	90.8%	60,008	87.3%	2,561	12%
Other Payments						
Milk	53	0.1%	293	0.4%	(240)	(82%)
Equipment/repairs	0	0.0%	1,349	1.8%	(1,349)	(100%)
Consumables/Staff committee expenses	0	0.0%	838	1.1%	(838)	(100%)
Childrens Fitness	0	0.0%	0	0.0%	0	#DIV/0!
fundraising cost	34	0.0%	0	0.0%	34	#DIV/0!
Xmas party/Fayre/Nativity/Xmas Cards	0	0.0%	201	0.3%	(201)	(100%)
IT Equipment/Website	726	1.0%	697	0.9%	29	4%
Subscriptions	458	0.6%	459	0.6%	(1)	(0%)
DBS/Ofted	137	0.2%	132	0.2%	5	4%
Book bags/Uniform	538	0.7%	337	0.5%	201	60%
Bank Charges/Interest	0	0.0%	0	0.0%	0	#DIV/0!
Mobile phone	83	0.1%	70	0.1%	13	19%
books	13	0.0%	0	0.0%	13	#DIV/0!
Snack Food	408	0.5%	366	0.5%	42	12%
Activities consumable	712	1.0%	0	0.0%	712	#DIV/0!
Pat Testing	54	0.1%	54	0.1%	0	0%
Photo development	660	0.9%	0	0.0%	660	#DIV/0!
Barry's accounting fees	702	0.9%	558	0.8%	144	26%
Stationery	624	0.8%	0	0.0%	624	#DIV/0!
Toys	823	1.1%	0	0.0%	823	#DIV/0!
Cleaning products	0	0.0%	0	0.0%	0	#DIV/0!
fee refund	74	0.1%	0	0.0%	74	#DIV/0!
Sundries	291	0.4%	68	0.1%	223	328%
Total Other Payments	6,391	8.6%	5,422	7.9%	969	18%



Registered charity 1022409

The Come and Play Pre-School
31st July 2022
Notes to Accounts

Notes to the accounts:

1. Is there any paperwork for the early year's alliance? It's a DD and I remember it from when I was treasurer so I'm happy it's a genuine cost.
2. Removed £159.95 from other payments and other receipts as in and out (for Helens personal order paid back)
3. Removed £1924.45 from receipts and payments for corrections
4. Added a line to take out receipt of 967.39 for Kim's compassionate leave as it came out of the reserve account so needs to show as an overall payment not netted off
5. I've added in the interest (£3) in the reserve account
6. The different in the receipts and payments on the Bank account page now matches the increase in the overall bank balance and also matches the profit shown on the R&P Accounts
7. I've moved the music licence £108.43 from other payments to subscriptions
8. This doesn't affect the accounts but the amount raised by fundraising and then spent on items must be recorded for the sake of the donors.

Conclusion and observations:

This is a good set of accounts. The low profit is to be expected given the staff changeover this year. Staff are an important resource to be looked after and retained and it's an achievement to still be in profit rather than loss given the last few years.

Suzanne Reeves

Independent Auditor