

Come and Play Preschool



Registered charity 1022409

Hazlemere Come and Play Pre-School

Financial Statements

Year Ended 31st July 2025



**The Come and Play Pre-School
Statement of Assets and Liabilities
as at 31st July 2025**

Assets:

<u>Cash at Bank and In Hand</u>	31st July 2025	31st July 2024
Lloyds Current Account (02010740)	3,322.11	11,874.00
Lloyds BB INST A/C (54324360)	10,143.27	10,046.70
Lloyds BB INST A/C {62386050}	0.00	0.00
Lloyds 95 Day Notice Account	42,045.28	40,616.09
Total Assets	55,510.66	62,536.79

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 2025.

Signed:

Mrs S E Reeves (Independent Auditor)

Date:



Registered charity 1022409

Come and Play Pre-School Financial Accounts 1st August 2024 - 31st July 2025

RECEIPTS						
	31st July 2025	% of total Receipts	31st July 2024	% of total Receipts	Increase/ (Decrease)	Increase/ (Decrease)
	£	%	£	%	£	%
FEES ("Turnover")						
Fees	2,288	3.7%	10,455	17.0%	(8,167)	(78%)
BCC Fees	56,628	92.3%	44,782	73.0%	11,846	26%
Total Fees	58,916	96.0%	55,237	96.3%	3,679	7%
Other Receipts						
Milk Refunds	0	0.0%	0	0.0%	0	0%
Autumn Bags	10	0.0%	39	0.1%	(29)	(290%)
Xmas Fayre/Nativity/Photos/Cards	484	0.8%	455	0.7%	29	6%
Book Fayre	0	0.0%	0	0.0%	0	0%
Easy Fundraising	83	0.1%	33	0.1%	50	60%
Uniforms	41	0.1%	36	0.1%	5	12%
Donations/Small Commissions	15	0.0%	0	0.0%	15	100%
Easter Fayre/ Bonnets	268	0.4%	281	0.5%	(13)	(5%)
Refunds	0	0.0%	0	0.0%	0	0%
Interest Received	1,526	2.5%	957	1.6%	568	37%
Misc	15	0.0%	348	0.6%	(333)	(2222%)
Total Other Receipts	2,442	4.0%	2,150	3.7%	293	14%
TOTAL RECEIPTS	61,359	100.0%	57,387	100.0%	3,972	7%
PAYMENTS						
	31st July 2025	% of total Receipts	31st July 2024	% of total Receipts	Increase/ (Decrease)	Increase/ (Decrease)
	£	%	£	%	£	%
Staff & "Fixed" Costs						
Salaries GROSS Basic (Exc NIC)	39,359	64.1%	35,109	57.2%	4,250	12%
Bonus Gross (Exc.NIC)		0.0%		0.0%	0	0
HMRC	6,209	10.1%	2,647	4.3%	3,562	135%
ERS NIC		0.0%	0	0.0%	0	0%
ERS Annual Allowance		0.0%	0	0.0%	0	0%
Pension Contributions	1,503	2.5%	1,070	1.7%	433	29%
Bank staff wages	3,690	6.0%	5,289	8.6%	(1,599)	(43%)
	50,762	82.7%	44,115	68.9%	6,647	15%
Rent	12,587	20.5%	11,812	19.3%	775	7%
Insurance/PPA	853	1.4%	750	1.2%	103	14%
Training	754	1.2%	294	0.5%	460	156%
	14,194	23.1%	12,856	18.3%	1,338	10%
Total Staff & Fixed Costs	64,955	105.9%	56,971	99.3%	7,984	14%
Other Payments						
Equipment/repairs	0	0.0%	0	0.0%	0	0%
fundraising cost	0	0.0%	0	0.0%	0	0%
Xmas party/Fayre/Nativity/Xmas Cards	0	0.0%	0	0.0%	0	0%
IT Equipment/Website	556	0.9%	974	1.6%	(418)	(43%)
Subscriptions	524	0.9%	596	1.0%	(72)	(12%)
DBS/Ofsted	79	0.1%	222	0.4%	(143)	(64%)
Book bags/Uniform	0	0.0%	55	0.1%	(55)	(100%)
Mobile phone	76	0.1%	76	0.1%	0	0%
books	0	0.0%	4	0.0%	(4)	(100%)
Snack Food	267	0.4%	237	0.4%	30	13%
Activities consumable	190	0.3%	321	0.5%	(131)	(41%)
Pat Testing	55	0.1%	53	0.1%	2	3%
Photo development	222	0.4%	99	0.2%	123	125%
Barry's accounting fees	270	0.4%	504	0.8%	(234)	(46%)
Stationery	7	0.0%	46	0.1%	(39)	(85%)
Toys/Equipment	472	0.8%	913	1.5%	(441)	(48%)
Cleaning products	123	0.2%	97	0.2%	26	26%
fee refund	0	0.0%	0	0.0%	0	0%
Sundries	589	1.0%	412	0.7%	177	43%
Total Other Payments	3,430	5.6%	4,610	8.0%	(1,180)	(26%)
TOTAL PAYMENTS	68,385	111.6%	61,581	107.3%	6,804	11%



The Come and Play Pre-School
31st July 2025
Notes to Accounts

Notes to the accounts:

1. The company calculating the monthly salaries changed in March 25 and the cost is still to be known for the last few months of the year. The value is not material to the true state of the accounts.
2. I've added in the interest on the Reserve and 95 Day notice accounts
3. 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
4. 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 loss is to be expected as costs increase and, as per the trend in the last few years, staff costs have increased and are the biggest cost to the preschool. The changes made to the savings back accounts in the prior financial year have seen the reward of increased interest on the savings with interest totalling over £1500. BCC fees have increased for the first time in a couple of years which is a good sign.

Suzanne Reeves

Independent Auditor