

PUFFINS UNDER FIVES

England & Wales · Charity number 1029913

Details

Other names	PUFFIN PLAYGROUP, PUFFINS AT BEER PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1993-12-10
Register	View on the Charity Commission register

Contact

Address	Puffins at Beer Mare Lane Beer Seaton EX12 3NB
Phone	0129720403
Email	ADMIN@PUFFINSATBEER.CO.UK
Website	http://www.puffinsatbeer.co.uk/

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: Puffins at Beer offers full day care for children aged 2 to 5 years. It is open from 8am to 5pm and gives local children a safe and educational environment in which they are cared for.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£128,997	£87,094	-	-
2024-08-31	£70,886	£93,484	-	-
2023-08-31	£87,031	£88,740	-	-
2022-08-31	£93,379	£83,990	-	-
2021-08-31	£64,352	£74,924	-	-

Trustees

Name	Role	Appointed
Abigayle Morris		2022-10-13
Cara Rose		2025-10-09
Elizabeth Fontes		2022-10-13
Gemma Mackie		2021-05-13
Jessica Shaw		2025-10-09
Jill France		2024-10-10
Kezia Grace Rockey Van Gurp		2025-10-10
Lisa Reed		2024-10-10
Louise Vine		2024-10-10
Rebecca Crispin		2022-10-13
chloe lambert		2019-06-06
zoe Trewick		2024-10-09

PUFFINS UNDER FIVES

England & Wales - Charity number 1029913

Accounts



Puffins AGM Meeting 9th October 2025

Treasurers report

- On a positive this year we are already doing a lot better with double the number of children and extra funding coming in to cover wages/expenses etc. I know Beth is a lot less worried about making sure we have enough to pay for wages than last year as the more children bring in a lot more funding from the government.
- The QuickBooks is now going so well for Lucy sending out invoices and doing all the wages in one she has explained how much easier it is to have it all in one place.
- Beth has been using a friend accountant to check over the categories and areas in QuickBooks we didn't understand and as you can see this year is a lot simpler with which sections the money is in and why they were categorised into these areas. It is shown more clearer what money went where and why.
- I have chats with Beth every couple of months and check some bank statements to ensure all is okay.
- I have chosen after 10 years to leave this year etc etc
- Thankyou

Balance Sheet

Puffins at Beer Pre School

As of 31 August, 2025

DISTRIBUTION ACCOUNT	TOTAL
Fixed Asset	
Tangible assets	
Furniture and Equipment	602.00
Total for Tangible assets	£602.00
Total for Fixed Asset	£602.00
Cash at bank and in hand	
Buildings account	0.00
Contingency fund	12,524.96
Current Account	53,202.51
Fundraising	0.00
Fundraising account	6,661.43
Petty Cash	20.08
Scottish widow old contingency fund	0.00
Total for Cash at bank and in hand	£72,408.98
Current Assets	
Undeposited Funds	0.00
Total for Current Assets	£0.00
NET CURRENT ASSETS	£72,408.98
Creditors: amounts falling due within one year	
Current Liabilities	
Default Liability	0.00
Employer Pension Liability	-11.35
PAYE Liability	1,296.62
Payment	0.00
Pension Liability	0.00
Total for Current Liabilities	£1,285.27
Total for Creditors: amounts falling due within one year	£1,285.27
NET CURRENT ASSETS (LIABILITIES)	£71,123.71
TOTAL ASSETS LESS CURRENT LIABILITIES	£71,725.71
TOTAL NET ASSETS (LIABILITIES)	£71,725.71
Capital and Reserves	
Opening Balance Equity	34,445.40
Retained Earnings	-4,736.60
Net Income	42,016.91
Total for Capital and Reserves	£71,725.71

Profit and Loss

Puffins at Beer Pre School

1 September, 2024-31 August, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Child's School Dinner	1,862.10
Consumables	1,440.00
DCC Funding	110,513.05
Donations	2,682.94
Extra Curricular Events	14.00
Fundraising Events	6,591.76
Parent Fees	5,152.00
Refunds or credit	43.95
School Trip	361.00
Unapplied Cash Payment Income	0.00
Uniform	335.80
Total for Income	£128,996.60
Cost of Sales	
Employer National Insurance Expense	220.19
Employer Pension Expense	790.72
Wages Expense	59,773.16
Total for Cost of Sales	£60,784.07
Gross Profit	£68,212.53
Expenses	
Advertising	46.77
Bank Charges	55.89
Cleaning Materials	584.71
Consumables - Play Materials	727.30
DBS checks	77.37
Dues and Subscriptions	741.45
East Devon District Council	650.43
Electricity and Gas	717.88
Extra Curriculum Activities	1,142.78
Fundraising Expense	1,685.34
Gifts	259.45
Insurance	856.53
Office/General Administrative Expenses	286.23
Ofsted Registration	50.00
Play Equipment	187.78
Postage and Delivery	22.55
Professional Fees	47.00
Repairs and Maintenance	11,297.88
School Dinner Payment	2,031.48
SEND Funding Expenses	88.19
Small Tools and Equipment	575.33
Snack and Consumables	1,173.36
Supplies	9.84
Telephone and Internet Expenses	987.08

Profit and Loss

Puffins at Beer Pre School

1 September, 2024-31 August, 2025

DISTRIBUTION ACCOUNT	TOTAL
Trips	532.30
Uniform Expenses	830.13
Water Rates	332.00
Website Admin	313.44
Total for Expenses	£26,310.49
Net Operating Income	£41,902.04
Other Income	
Bank Interest	114.87
Total for Other Income	£114.87
Net Other Income	£114.87
Net Income	£42,016.91

Signed by two trustees on behalf of all the trustees:

signed Lewis N. N. N.

Dated 25/02/26

signed C. Lambert

Dated 26/02/26

I have examined the attached income and expenditure account for the year ended 31st August 2025, and report that they are in accordance with the accounting records and have been properly drawn up in accordance with the requirements of the Charities (Accounts and Reporting) Regulations.

Signed R. D. O.

dated: 12/02/2026

PUFFINS UNDER FIVES

England & Wales - Charity number 1029913

Accounts



Puffins AGM Meeting 10th October 2024

Treasurers report

- This year we have changed from doing two different applications to doing QuickBooks for everything. Wages/reports/etc.
- As you can see last year, we had a lot less DCC funding and made some cutbacks to help us with managing to keep Puffins running and carry on. On a positive this year we are already doing a lot better with double the number of children and extra funding coming in to cover wages/expenses etc.
- With the changes Beth asked an accountant to look at QuickBooks over the summer and see what all the categories and things were about and explain things to her, and she will now be showing Lucy where to categorise things as per directed by the accountant, so you can see it looks a lot more organised and simpler, the accountant told Beth we had a lot of things in random places going years and years back.
- I have chats with Beth every couple of months and check some bank statements to ensure all is okay. I will continue to do this with Lucy.
- Thankyou.

Puffins Committee AGM – Thursday 10th October 2024

In Attendance – Lucy Wilkinson, Beth Comber, Chloe Lambert, Alex Baldwin, Lizzie Fontes, Rebecca Crispin,

Apologies – Abi Morris, Gemma Mackie,

Meeting Agenda

1. Welcome by Bethany
2. Managers' report by Bethany Comber
3. Chair person report by Chloe Lambert
4. Treasures report by Beth and Alex
5. Election of committee
6. A.O.B

2. Managers report by Bethany Comber

- Children have started the term learning 'vegetables' had the opportunity to do a few trips on the bus to Seaton and bought fruit from the shop, also down to the beach.
- Breakfast club working well and seems to be meeting the parents needs
- Welcome to Lucy who has settled in well
- Existing staff Claire and Jo and Kayleigh doing well and happy to pick up more hours
- Thank-you to Chloe our Chair and all committee members for their fundraising efforts and to all of the supporting parents.
- No current new members for the committee have come forward.
- Due to the 'Outstanding' puffins Ofsted Beth has been asking to talk with two other local pre-schools about the inspection – well done Beth

3. Chair person report by Chloe Lambert

- Great year fundraising, well done everyone.
- Really good to welcome new families
- Ofsted result just amazing, very proud, huge thank-you to Kath and Kate for their hard work and all of the Puffins staff.
- Huge thank-you to Kate for her great work as Office Administrator and supporting Beth we are sad to say goodbye, we welcome Hollie to the team in that role and she is settling in well.
- Biggest thanks to the whole Puffins team, but the biggest thank-you goes to Beth Puffins best asset.

4. Treasures Report by Alex and Beth

- Overview given of the Income and Expenditure Account for the year ended 31st August 2024

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- Overview given of the profit and loss comparison and the balance sheet from September 2023 – August 2024

5. Election of committee

- Existing Treasurer Alex Baldwin happy to nominate herself again for the role, supported by a show of hand from Beth Comber and Gemma Mackie
- Existing Secretary Gemma Mackie happy to nominate herself again for the role, supported by a show of hand from Alex Baldwin and Lizzie Fontes
- Chairman, Chloe Lambert had wanted to step down, but no others have put themselves forward or been nominated. Chloe agreed to stand again and nominate herself supported by a show of hand from Hollie Webster and Rebecca Crispin.

Puffins at Beer Pre School

Profit and Loss

September 2023 - August 2024

	TOTAL
Income	
Childs school dinner	871.00
Consumables	200.00
DCC Funding	43,893.65
Donations	8,763.96
Fundraising Events	2,608.56
Grant Funding	1,500.00
Parent Fees	12,591.77
School Trip	119.00
Sponsorship- Events	245.00
Unapplied Cash Payment Income	0.00
Uniform	93.00
Total Income	£70,885.94
Cost of Sales	
Employer National Insurance Expense	3,318.37
Employer Pension Expense	1,149.25
Gross Wages	0.00
Purchases - Resale Items	0.00
Wages Expense	63,815.75
Total Cost of Sales	£68,283.37
GROSS PROFIT	£2,602.57
Expenses	
Cleaning materials and Cleaner	165.69
Consumables - play materials	158.87
Dues and Subscriptions	693.13
East Devon District Council	561.34
Electricity and Gas	2,102.44
Extra Curriculum Activities	1,394.00
Fundraising Expense	408.95
Gifts	388.88
Office/General Administrative Expenses	92.71
PLA Insurance	790.02
Play equipment	15.78
Professional Fees	700.00
Repair and maintenance	10,068.89
School dinner payment	1,535.22
Snack and consumables	501.18
Staff uniforms	279.35
Telephone and Internet Expenses	1,301.62
Training	764.70
Trips	92.50
Water rates	582.50
Total Expenses	£22,597.77
NET OPERATING INCOME	£ -19,995.20

Cash Basis Thursday 10 October 2024 07:37 am GMT+01:00

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Puffins at Beer Pre School

Profit and Loss

September 2023 - August 2024

	TOTAL
Other Income	
Bank Interest	36.22
Interest income	156.96
Total Other Income	£193.18
NET OTHER INCOME	£193.18
NET INCOME	£ -19,802.02

Puffins at Beer Pre School

Balance Sheet

As of August 31, 2024

	TOTAL
Fixed Asset	
Tangible assets	
Furniture and Equipment	602.00
Total Tangible assets	£602.00
Total Fixed Asset	£602.00
Cash at bank and in hand	
Buildings account	0.00
Contingency fund	12,410.09
Current Account	6,419.19
Fundraising	0.00
Fundraising account	10,410.45
Petty Cash	50.67
Scottish widow old contingency fund	0.00
Total Cash at bank and in hand	£29,290.40
Current Assets	
Undeposited Funds	0.00
Total Current Assets	£0.00
NET CURRENT ASSETS	£29,290.40
Creditors: amounts falling due within one year	
Current Liabilities	
Default Liability	0.00
Employer Pension Liability	183.60
PAYE Liability	0.00
Payment	0.00
Pension Liability	0.00
Total Current Liabilities	£183.60
Total Creditors: amounts falling due within one year	£183.60
NET CURRENT ASSETS (LIABILITIES)	£29,106.80
TOTAL ASSETS LESS CURRENT LIABILITIES	£29,708.80
TOTAL NET ASSETS (LIABILITIES)	£29,708.80
Capital and Reserves	
Opening Balance Equity	34,445.40
Retained Earnings	15,065.42
Profit for the year	-19,802.02
Total Capital and Reserves	£29,708.80

Puffins at Beer Pre School

Profit and Loss Comparison
September 2023 - August 2024

	TOTAL	
	SEP 2023 - AUG 2024	SEP 2022 - AUG 2023 (PY)
Income		
Childs school dinner	871.00	1,687.90
Consumables	200.00	0.00
DCC Funding	43,893.65	60,440.58
Donations	8,763.96	3,633.88
Fundraising Events	2,608.56	2,622.11
Grant Funding	1,500.00	0.00
Parent Fees	12,591.77	18,317.07
Refunds or credit	0.00	165.07
School Trip	119.00	0.00
SEND 1 - 1 Funding	0.00	125.40
Sponsorship- Events	245.00	0.00
Unapplied Cash Payment Income	0.00	0.00
Uniform	93.00	39.00
Total Income	£70,885.94	£87,031.01
Cost of Sales		
Employer National Insurance Expense	3,318.37	0.00
Employer Pension Expense	1,149.25	0.00
Gross Wages	0.00	67,530.06
Purchases - Resale Items	0.00	0.00
Wages Expense	63,815.75	0.00
Total Cost of Sales	£68,283.37	£67,530.06
GROSS PROFIT	£2,602.57	£19,500.95
Expenses		
12 pay wages software	0.00	158.40
advertising	0.00	289.49
Childrens uniform	0.00	35.94
Cleaning materials and Cleaner	165.69	176.18
Consumables - play materials	158.87	563.36
DBS checks	0.00	163.67
Dues and Subscriptions	693.13	403.25
East Devon District Council	561.34	529.95
EDF Gas	0.00	2,526.00
Electricity and Gas	2,102.44	1,012.83
Extra Curriculum Activities	1,394.00	140.00
Fundraising Expense	408.95	917.53
Gifts	388.88	541.30
Ink and Printing	0.00	9.59
Insurance - Bruce Stevenson	0.00	337.32
Inuit Ltd	0.00	184.80
Lawn mowing and maintenance	0.00	209.25
Office/General Administrative Expenses	92.71	339.12
PLA Insurance	790.02	810.11
Play equipment	15.78	586.49

Puffins at Beer Pre School

Profit and Loss Comparison
September 2023 - August 2024

	TOTAL	
	SEP 2023 - AUG 2024	SEP 2022 - AUG 2023 (PY)
Professional Fees	700.00	0.00
Pupil Premium funds	0.00	28.19
Repair and maintenance	10,068.89	2,777.24
School dinner payment	1,535.22	2,834.64
Send funding expenses	0.00	1,427.99
Small Tools and Equipment	0.00	987.84
Snack and consumables	501.18	1,268.19
South West Water	0.00	479.50
Staff Training	0.00	60.48
Staff uniforms	279.35	67.36
Telephone and Internet Expenses	1,301.62	854.34
Training	764.70	337.20
Travel for training	0.00	95.40
Trips	92.50	29.70
Water rates	582.50	0.00
website admin	0.00	191.20
Total Expenses	£22,597.77	£21,373.85
NET OPERATING INCOME	£ -19,995.20	£ -1,872.90
Other Income		
Bank Interest	36.22	0.00
Interest income	156.96	70.18
Total Other Income	£193.18	£70.18
Other Expenses		
Other Expenditure	0.00	25.00
Total Other Expenses	£0.00	£25.00
NET OTHER INCOME	£193.18	£45.18
NET INCOME	£ -19,802.02	£ -1,827.72

Cash Basis Thursday 10 October 2024 07:46 am GMT+01:00

1/2

Cash Basis Thursday 10 October 2024 07:46 am GMT+01:00

2/2

I have examined the attached income and expenditure account for the year ended 31st August 2024, and report that they are in accordance with the accounting records and have been properly drawn up in accordance with the requirements of the Charities (Accounts and Reporting) Regulations.

Signed.....

dated: 24/4/2025

PUFFINS UNDER FIVES

England & Wales - Charity number 1029913

Accounts

Puffins Committee AGM – Friday 21st September 2023

In Attendance – Hollie Webster, Beth Comber, Chloe Lambert, Gemma Mackie, Alex Baldwin, Kate Boalch, Lucy Wilkinson, Lizzie Fontes, Rebecca Crispin

Apologises – Abi Morris

Meeting Agenda

1. Welcome by Bethany & Hollie
2. Mangers report by Bethany Comber
3. Chair person report by Chloe Lambert
4. Treasures report by Hollie Webster
5. Election of committee
6. A.O.B

2. Mangers report by Bethany Comber

- Children have started the term learning 'All about me' had the opportunity to do a few trips on the bus to Seaton and bought fruit from the shop, also down to the beach.
- Breakfast club working well and seems to be meeting the parents needs
- Welcome to Hollie who has settled in well and thanks to Kate who has been an amazing support
- Also Puffins as welcomed Kayleigh and she is settling in well
- Existing staff Claire and Jo very happy and Jo happy with her extra hours. Charlotte a great support as deputy and still happy in her role
- Thank-you to Chloe our Chair and all committee members for their fundraising efforts and to all of the supporting parents.
- No current new members for the committee have come forward.
- Due to the 'Outstanding' puffins Ofsted Beth has been asking to talk with two other local pre-schools about the inspection – well done Beth

3. Chair person report by Chloe Lambert

- Great year fundraising, well done everyone.
- Really good to welcome new families
- Ofsted result just amazing, very proud, huge thank-you to Kath and Kate for their hard work and all of the Puffins staff.
- Huge thank-you to Kate for her great work as Office Administrator and supporting Beth we are sad to say goodbye, we welcome Hollie to the team in that role and she is settling in well.
- Biggest thanks to the whole Puffins team, but the biggest thank-you goes to Beth Puffins best asset.

4. Treasures Report by Hollie Webster

- Overview given of the Income and Expenditure Account for the year ended 31st August 2023

- Overview given of the profit and loss comparison and the balance sheet from September 2022 – August 2023
- Change name of 'Pupil Premium Funds' item in Expenses
- Overview given of the Puffins Summer Fundraisers which details the event, what was spent and then raised. Note for the future to talk through the fundraising events for next Summer

5. Election of committee

- Existing Treasurer Alex Baldwin happy to nominate herself again for the role, supported by a show of hand from Beth Comber and Gemma Mackie
- Existing Secretary Gemma Mackie happy to nominate herself again for the role, supported by a show of hand from Alex Baldwin and Lizzie Fontes
- Chairman, Chloe Lambert had wanted to step down, but no others have put themselves forward or been nominated. Chloe agreed to stand again and nominate herself supported by a show of hand from Hollie Webster and Rebecca Crispin.

6. AOB

- Beth and Hollie discussed plans for a fundraising event 'Puffins Christmas Fair' to be held at Puffins on Thursday 7th December. More details to be discussed at the next committee meeting, but involves meeting father Christmas, pre-booked slots, free Christmas crafts, stall holders selling Christmas treats, cake slae etc. Beth and Hollie to organise, but would require support from committee members on the night.
- Beth level 5 qualification – committee asked if this can be financially supported by the committee. There is a chance that it could be government funded. The committee to discuss and confirm this and if there are any conditions for Beth if the committee does financially support the training for the qualification. Hollie to put something together that Beth would sign once the committee confirms.
- Date confirmed for next meeting via Zoom Wednesday 11th October.

Puffins at Beer Pre School

Profit and Loss

September 2022 - August 2023

	TOTAL
Income	
Childs school dinner	1,687.90
DCC Funding	60,440.58
Donations	3,633.88
Fundraising Events	2,622.11
Parent Fees	18,317.07
Refunds or credit	165.07
SEND 1 - 1 Funding	125.40
Unapplied Cash Payment Income	0.00
Uniform	39.00
Total Income	£87,031.01
GROSS PROFIT	£87,031.01
Expenses	
12 pay wages software	158.40
advertising	289.49
Childrens uniform	35.94
Cleaning materials and Cleaner	176.18
Consumables - play materials	563.36
Dues and Subscriptions	403.25
E-On electricity	1,012.83
East Devon District Council	529.95
EDF Gas	2,526.00
Extra Curriculum Activites	140.00
Fundraising Expense	917.53
Gifts	541.30
Gross Wages	67,530.06
Ink and Printing	9.59
Insurance - Bruce Stevenson	337.32
Inuit Ltd	184.80
Lawn mowing and maintenance	209.25
Office/General Administrative Expenses	339.12
PLA Insurance	810.11
Play equipment	586.49
Pupil Premium funds	28.19
Repair and maintenance	2,777.24
school dinner payment	2,834.64
Send funding expenses	1,427.99
Small Tools and Equipment	987.84
Snack and consumables	1,268.19
South West Water	479.50
Staff Training	60.48
Staff uniforms	67.36
Telephone and Internet Expenses	854.34
Training	337.20
Travel for Puffins Trips	29.70
Travel for training	95.40

Puffins at Beer Pre School

Profit and Loss

September 2022 - August 2023

	TOTAL
website admin	191.20
Total Expenses	£88,740.24
NET OPERATING INCOME	£ -1,709.23
Other Income	
Interest income	70.18
Total Other Income	£70.18
Other Expenses	
DBS checks	163.67
Other Expenditure	25.00
Total Other Expenses	£188.67
NET OTHER INCOME	£ -118.49
NET INCOME	£ -1,827.72

Puffins at Beer Pre School

Income and Expenditure

September 2022 - August 2023

	Total	
	Sep 2022 - Aug 2023	Sep 2021 - Aug 2022 (PY)
Income		
Childs school dinner	1,687.90	2,469.00
DCC Funding	60,440.58	52,208.69
Donations	3,633.88	3,397.03
Fundraising Events	2,622.11	2,886.44
Parent Fees	18,317.07	25,755.41
Refunds or credit	165.07	3,602.45
SEND 1 - 1 Funding	125.40	2,962.50
Unapplied Cash Payment Income	0.00	0.00
Uniform	39.00	97.20
Total Income	£ 87,031.01	£ 93,378.72
Gross Profit	£ 87,031.01	£ 93,378.72
Expenses		
12 pay wages software	158.40	0.00
advertising	289.49	55.00
Childrens uniform	35.94	25.73
Cleaning materials and Cleaner	176.18	466.33
Consumables - play materials	563.36	368.72
Dues and Subscriptions	403.25	426.17
E-On electricity	1,012.83	702.57
East Devon District Council	529.95	512.00
EDF Gas	2,526.00	1,046.00
Equipment rental	0.00	60.00
Extra Curriculum Activites	140.00	0.00
Fundraising Expense	917.53	668.39
Gifts	541.30	131.20
Gross Wages	67,530.06	66,827.54
Ink and Printing	9.59	49.78
Insurance - Bruce Stevenson	337.32	1,003.23
Inuit Ltd	184.80	172.80
Lawn mowing and maintenance	209.25	525.00
Office/General Administrative Expenses	339.12	387.65
Ofsted registration	0.00	98.10
PLA Insurance	810.11	788.56
Play equipment	586.49	2,371.95
Postage and Delivery	0.00	7.60
Professional Fees	0.00	2,000.00

Pupil Premium funds	28.19	0.00
Repair and maintenance	2,777.24	271.10
school dinner payment	2,834.64	386.40
Send funding expenses	1,427.99	1,633.26
Small Tools and Equipment	987.84	561.99
Snack and consumables	1,268.19	1,063.28
South West Water	479.50	330.50
Staff Training	60.48	304.91
Staff uniforms	67.36	0.00
Telephone and Internet Expenses	854.34	604.64
Training	337.20	9.60
Travel for Puffins Trips	29.70	19.44
Travel for training	95.40	50.20
website admin	191.20	80.00
Total Expenses	£ 88,740.24	£ 84,009.64
Net Operating Income	-£ 1,709.23	£ 9,369.08
Other Income		
Interest income	70.18	2.40
Total Other Income	£ 70.18	£ 2.40
Other Expenses		
DBS checks	163.67	0.00
Other Expenditure	25.00	0.00
Total Other Expenses	£ 188.67	£ 0.00
Net Other Income	-£ 118.49	£ 2.40
Net Income	-£ 1,827.72	£ 9,371.48

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st Aug 2023

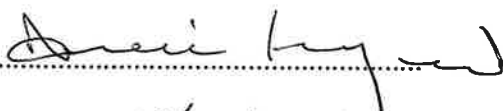
Current Account	28227.54	31426.36
Fundraising Account	9130.05	8114.14
Redundancy Account	12074.56	12001.98
Petty Cash	42.87	85.2
unbanked cash	18.2	18.2
Tangible assets	17.6	17.6
TOTAL	49510.82	51663.48

Signed by two trustees on behalf of all the trustees





I have examined the attached Income and Expenditure Account for the year ended 31st August 2023 and report that they are in accordance with the accounting records and have been properly drawn up in accordance with the requirements of the Charities (Accounts and Reporting) Regulations.

Signed.....

Date.....28/6/24.....

PUFFINS UNDER FIVES

England & Wales - Charity number 1029913

Accounts

Puffins Annual General Meeting Minutes: 13/10/22

Attendees:	Beth Comber Chloe Lambert Karen Hosking Hannah Cobbin Kezia Rockey Van Gorp	Marie Bower Jane Brewer Abi Morris Lucy Wilkinson Susan Rockey	Kate Boalch, Alex Baldwin Lesley Morris Leanne Newton	Lizzie Fontes, Eileen Bartlett Denise Comber
Apologies:	Xennya Petit Colin Comber	Gemma Mackie	Rebecca Crispin	Megan Gould

Meeting Minutes:

- **Welcome:**
 - Beth, Marie & Kate welcomed everyone to the meeting
- **Pre-School Manager's report by Beth Comber: (Full report attached)**
 - Beth opened by saying that the children were having a great start to this academic year and were enjoying the new topic of Autumn.
 - Beth explained that being outside is such a big part of the ethos of the learning at Puffins so we use the outdoor space as much as possible.
 - During the last academic year, the new well-being book corner has been set up where the children can have quiet time with smaller activities to play and space to look at books. The decking is being used a lot to create different play experiences and fun with access out there anytime. The opening of our breakfast club has been successful and as a result we are going to be trialling an After School Club over the next 12 months.
 - Kate took over as Office Manager and Beth thanked her for the support she gives to her and the team.
 - Beth thanked the committee and Kate for their efforts over the past year for all the fundraising events. She also thanked all the parents who helped, donated items, prizes or came to our events.
 - Beth thanked all the staff for their continued support and hard work and said how lucky she is to have such a lovely team.
 - Furthermore, Beth thanked Marie for her hard work during her time as Chairperson.
 - Beth said her and the team were looking forward to another fun packed year and thanked anybody in advance for joining the committee and becoming part of the team that is a vital part of keeping Puffins running.

All thanked Beth in return.

- **Chairperson's report by Marie Bower as follows:**

As a registered charity and committee-run pre-school, we must invite you to an AGM each year to share with you how the pre-school is performing and to elect new committee members. Without a committee, we simply cannot open so it is really important that we leave here today with a strong committee in place for the year ahead.

I have been Chair for the past year, and Secretary before that, and it has been such a rewarding experience to make a difference and to see Puffins go from strength to strength, particularly on the back of the pandemic. But both my children are now at Primary School, so I will be stepping down as Chair and looking for somebody to take my place.

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We also have some other committee members stepping down who no longer have children at Puffins and Gemma would like to step down from her role as Secretary to an ordinary committee member. So, as you can see, we have several vacancies to fill...

But before we do, I just want to say a really big thank you to our current committee. They have shown incredible dedication this year particularly in fundraising, but they have also been involved in making key decisions about how Puffins operates. And they've done it all around their day jobs, other commitments, and little ones. So, a big thank you to those guys for everything they have done.

I also want to say thank you to Beth. It's been fantastic to watch Beth grow more and more confident in her role as Leader and start to really put her stamp on things with the committee's support. Beth is unbelievably passionate about Puffins and her vision is to create the best possible experiences for the children. And that really is infectious. We are also very lucky to have a fantastic staff team in Charlotte, Jo, Claire and Hayley who all care so much about the children and make Puffins such a special place to be every day.

In the last year, we appointed Kate to the role of Office Manager, and she has been amazing. Kate has settled in brilliantly and quickly got to work on implementing new processes to make the day-to-day management of Puffins more efficient. She has gelled brilliantly with the team and is always willing to get hands on whenever needed. She has also become our honorary minibus driver allowing the children to go out on lots of little trips at a minimal cost to families.

One of the areas the committee are involved in is fundraising. Its been a fantastic year for fundraising efforts which was really important after a couple of Covid years where opportunities had been so limited. Thank you all for supporting our fundraising events and volunteering where you can. We always have amazing support from parents/ grandparents. In total we fundraised over £3,000 this year which is an immense achievement.

Some highlights include:

- Christmas raffle at the Christmas play
- Water station at the grizzly
- Coffee morning and sing along with Declan
- Craft fairs - tombola and preloved sale
- Regatta - bbq, sausage sizzle, pebble painting and treasure hunt.

These events have also helped to raise Puffins profile in the local community.

We have also successfully applied for a grant from EDDC to promote green space. So, watch this space for an upcoming garden project.

So, what does being on the Committee entail? We tend to hold a monthly meeting. These have been virtual because it is sometimes easier when you've got little ones at home. But equally, these could go back to being face to face going forward. As a committee, we help make decisions and agree how money is being spent. We also organise and manage any fundraising events with the help of volunteers.

The difference being Chair is that you Chair the meetings and take on a slightly more leadership Role. The secretary role involves taking minutes at the meetings. So please have a think if you could offer some time or skills to the committee this year. We would love to have you.

So, before I hand over to Kate, I want to say thank you again to all of the staff, committee and parents for a brilliant year at Puffins. If anyone has any questions about being Chair, I am more than happy to answer them and offer my support.

Puffins Annual General Meeting Minutes: 13/10/22

- **Kate presented the Treasurer's Report: (Full report attached)**

- Kate presented a Profit and Loss comparison for the financial year 2021/2022 v 2020/2021.
- 2021/2022 Income £93,378 Expenditure £83,735
- Kate explained that despite a profit showing of £9,643 for the academic year there were several considerations to be made – A dispute with Seaton Kitchen and DCC over an increase in school dinner charges which was not communicated or justified. They agreed the increase was incorrect and Kate is still waiting for the revised invoices.
- She also reported that we had received a generous donation of £2000 from an anonymous donation bequest in a will.
- Kate also found that we were due a refund from HMRC in respect of £3,602.
- She explained that fundraising was of course higher as we had been able to commence events again after the pandemic.
- Parent fees were higher due to an increase in the number of 2-year-olds not covered by DCC funding.
- New play equipment purchased – sensory table, balance and climbing equipment and the new tepee for the garden.
- New equipment this year included the new dishwasher.
- Professional Fees cover the solicitor fees due for the renewal of the building's lease.
- Kate reported that she has increased the monthly direct debit for our gas earlier in the year in anticipation of the continuing energy price rises. She will continue to monitor our consumption and ways to cut costs etc together with Beth.

- **Election of Committee:**

- Staying on: Chloe Bartlett, Alex Baldwin and Gemma Mackie are staying on the committee. Gemma has asked to step down from the position of Secretary though. Jane will consider staying on but as now her daughter has left Puffins she may well decide to stand down if we have enough committee members. She will advise Kate accordingly.
- Stepping down: Marie Bower (Chair), Xennya Petit and Roberta Bacon.
- New members volunteered to join the committee: Lucy Wilkinson, Lizzie Fontes, Abi Morris, Rebecca Crispin and Megan Gould. Jane will think about it as her child has now left.
- Kate explained that new members need to complete the DBS check and sign up for yearly updates and gave out the Puffins Committee new member guidance sheet
- Chloe offered to stand for the role of Chairperson, proposed by Jane Adkin, seconded by Lucy Wilkinson
- Alex Baldwin offered to stand for the role of Treasurer, proposed Marie Bower, seconded by Chloe Lambert.
- Gemma Mackie to hand over position of Secretary at next committee meeting.
- All positions unanimously agreed.

- **AOB:**

- Kate reported that Christmas newsletter will be going out shortly with dates for the Christmas Play and Christmas Party.
- Chloe and Kate will send an invitation and agenda for the next committee meeting to be held in November.

Puffins at Beer Pre School

Profit and Loss

September 2021 - August 2022

	TOTAL
Income	
Childs school dinner	2,469.00
DCC Funding	52,208.69
Donations	3,397.03
Fundraising Events	2,631.44
Parent Fees	25,755.41
Refunds or credit	3,602.45
SEND 1 - 1 Funding	2,962.50
Unapplied Cash Payment Income	255.00
Uniform	97.20
Total Income	£93,378.72
GROSS PROFIT	£93,378.72
Expenses	
advertising	55.00
Childrens uniform	25.73
Cleaning materials and Cleaner	466.33
Consumables - play materials	368.72
Dues and Subscriptions	426.17
E-On electricity	702.57
East Devon District Council	512.00
EDF Gas	1,046.00
Equipment rental	60.00
Fundraising Expense	668.39
Gifts	131.20
Gross Wages	66,827.54
Ink and Printing	49.78
Insurance - Bruce Stevenson	1,003.23
Inuit Ltd	172.80
Lawn mowing and maintenance	525.00
Office/General Administrative Expenses	387.65
Ofsted registration	98.10
PLA Insurance	788.56
Play equipment	2,371.95
Postage and Delivery	7.60
Professional Fees	2,000.00
Repair and maintenance	271.10
school dinner payment	386.40
Send funding expenses	1,633.26
Small Tools and Equipment	561.99
Snack and consumables	1,043.95
South West Water	330.50
Staff Training	304.91
Telephone and Internet Expenses	604.64
Training	9.60
Travel for Puffins Trips	19.44

Puffins at Beer Pre School

Profit and Loss

September 2021 - August 2022

	TOTAL
Travel for training	50.20
website admin	80.00
Total Expenses	£83,990.31
NET OPERATING INCOME	£9,388.41
Other Income	
Interest income	2.40
Total Other income	£2.40
NET OTHER INCOME	£2.40
NET INCOME	£9,390.81

Puffins at Beer Pre School

Balance Sheet

As of August 31, 2022

	TOTAL
Fixed Asset	
Tangible assets	
Furniture and Equipment	17.60
Total Tangible assets	£17.60
Total Fixed Asset	£17.60
Cash at bank and in hand	
Buildings account	0.00
Contingency fund	12,004.38
Current	31,171.35
Fundraising account	8,114.14
Petty Cash	85.20
Total Cash at bank and in hand	£51,375.07
Current Assets	
Undeposited Funds	18.20
Total Current Assets	£18.20
NET CURRENT ASSETS	£51,393.27
NET CURRENT ASSETS (LIABILITIES)	£51,393.27
TOTAL ASSETS LESS CURRENT LIABILITIES	£51,410.87
TOTAL NET ASSETS (LIABILITIES)	£51,410.87
Capital and Reserves	
Opening Balance Equity	34,445.40
Retained Earnings	7,574.66
Profit for the year	9,390.81
Total Capital and Reserves	£51,410.87

Puffins at Beer Pre-school

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST August 2022

INCOME	2021/22	2020/21
Fees	25,755	13,491
External Government Funding	55,171	49,403
Donations	3,397	576
Fundraising	2,631	228
Uniform sales	97	33
	87,052	63,731
bank interest		1
Tax refund SMP	3,602	
Other Income	255	-490
dinner money	2,469	1,111
Total Income	93,378.72	64,353
EXPENDITURE		
Direct Expenditure		
Wages	66,828	57,757
Utilities	3,196	2,994
Insurance + buildings and mem	1,800	1,768
Play equipment	2,372	54
Consumables	1,044	906
Ofsted and data protection	98	246
Postage	8	
Admin	509	517
DBS checks		
Cleaning materials	466	95
Fundraising exp	668	4,743
Play materials	369	502
repair and renew	828	354
Building maintenance	530	1,570
Training	356	314
Dinner money payment	386	361
advertising	55	80
Professional Fees	2,000	
Dues & Subscriptions	599	
Misc	219	55
Pupil Premium expenses	1,633	921
	83,964	73,237
Bank transfer		
Uniform inc staff	26	737
Bad debt	0	950
Total Expenditure	83,990	74,924
Net Movement in Funds	9,388	-10,571
Balance Brought Forward	42,020	52,515

Balance Carried Forward

51,408

41,944

Puffins at Beer Pre-school

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st Aug 2022

Current Account	31171.35	22284.56
Fundraising Account	8114.14	7612.52
Redundancy Account	12004.38	12001.98
Petty Cash	85.2	85.2
unbanked cash	18.2	18.2
Tangible assets	17.6	17.6
TOTAL	51410.87	42020.06

There being no other assets or liabilities.

Signed by two trustees on behalf of all the trustees

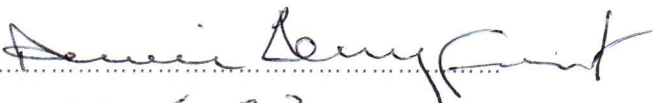

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Date of Approval... 26/6/2023

INDEPENDENT EXAMINERS REPORT

I have examined the attached Income and Expenditure Account for the year ended 31st August 2022 and report that they are in accordance with the accounting records and have been properly drawn up in accordance with the requirements of the Charities (Accounts and Reporting) Regulations.

Signed 
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Date... 22.6.23

PUFFINS UNDER FIVES

England & Wales - Charity number 1029913

Accounts

Puffins Committee Meeting - Wednesday 24th November 2021

In Attendance – Kate Boalch, Beth Comber, Marie Bower, Gemma Mackie, Xennya Petit, Chloe Lambert

Apologises – Jane Brewer

Pre meeting agenda set out by Marie

1. Welcome - Marie
2. Christmas Play & Raffle Update - Beth & Marie
3. Fundraising plan - Marie
~~ Kate & Beth exit meeting ~~
4. Pay review - Marie
5. Christmas bonus - Marie

1– Welcome

- Review of the 20/21 year figures it was a tough year on reflection some of this could be relating to items such as COVID 19 and the Beer Primary School Ofsted report
- Kate emailed out the accounts and expenditure report to all in attendance for 2020/2021
 - Income 64,352k
 - Expenditure 74,924k
- There was a £950 of historical debts that are accounted and have been written off by Annie before she left. These were disputed fees from previous years.
- During the year, we were able to finally complete several projects, the front canopy, previously fund raised for, the toilet renovation and a new access gate.
- One solution to avoid debts in the future is earlier invoicing and Kate is already doing this and the half term invoices are already out.
- Weekly reminders for invoices
- To increase revenue there is already more funding for this Autumn term but focus on getting more numbers into Puffins.
- Plans for this include an open day
- Get fundraising for 21/22 academic year in place and Marie to go through later in the meeting.

2 – Christmas Play & Raffle Update

- The raffle is a great opportunity to get some fundraising in
- Tickets will be sold on the day
- Doors to open at 09:30
- Beth can drop off the hampers to the church from Puffins and both Marie and Chloe have offered to help with this in their cars.
- Committee members to manage raffle, sell more tickets and to meet and welcome people in
- Discussion on the best way to do the raffle in the meeting from letting people choose to allocating numbers to the prizes and tickets get given that number, the latter agreed to be the best.

3 – Fundraising Plan

- Marie talked through a roadmap fundraising plan from the year that she had created as a point for discussion
- Aim to have something every couple of months spreading out the bigger fundraising events.
- Ideas range from bottle tombola outside the Mariner's Hall craft fair, pre-loved sale at the Mariner's Hall, regatta events to be involved with like sausage sizzle at the Sunday Funday.
- Projected fundraising targets set for events and these seem realistic.
- Whist talking through the fundraising plan it was also raised that perhaps the Puffin's AGM should move to October earlier in the academic year. It was discussed that at present the AGM falls at the end of the second half term, which is far into a child's year at Puffins. Feedback from parents with a 3- or 4-year-old has been that they are deterred from joining the committee as their child will have left during the time that they would stand. This to be discussed in the new year.

4 – Pay Review

- Pay review required discussion due to the increase of the minimum wage in April 2022
- Confidential discussion was had on figures and what the increase should be and who they should affect. Do increases need to be to all staff so that increments between roles of responsibility and represented.
- Committee agreed to think on what was discussed, Marie would email options, and all would review between them over emails in the coming week.

5 – Christmas Bonus

- Confidential discussion was had on figures for the staff Christmas Bonus
- Due to COVID an increased bonus was given to staff for Christmas 2020 to reflect the increased workload in a difficult time
- Was agreed the 2021 Christmas bonus would reflect more on previous bonuses rather than 2021 increase. Bonus would reflect the number of hours staff work.

Puffins at Beer Pre School

Profit and Loss

September - December, 2020

	TOTAL
Income	
Childs school dinner	206.97
DCC Funding	11,543.74
Donations	104.70
Parent Fees	6,810.57
Unapplied Cash Payment Income	2,629.91
Uniform	25.70
Total Income	£21,321.59
GROSS PROFIT	£21,321.59
Expenses	
Consumables - play materials	106.85
Dues and Subscriptions	50.00
E-On electricity	319.23
East Devon District Council	204.00
EDF Gas	152.00
Fundraising Expense	4,743.01
Gross Wages	21,149.21
Insurance - Bruce Stevenson	289.46
Inuit Ltd	57.60
Lawn mowing and maintance	163.00
Office/General Administrative Expenses	273.39
Pupil Premium funds	311.00
Repair and maintenance	287.59
Small Tools and Equipment	161.38
Snack and consumables	285.84
South West Water	166.00
Staff uniforms	348.90
Telephone and Internet Expenses	297.32
Training	6.00
Total Expenses	£29,371.78
NET OPERATING INCOME	£ -8,050.19
Other Expenses	
Reconciliation Discrepancies	-7.50
Total Other Expenses	£ -7.50
NET OTHER INCOME	£7.50
NET INCOME	£ -8,042.69

Puffins at Beer Pre School

Profit and Loss

January - March, 2021

	TOTAL
Income	
Childs school dinner	500.00 ✓
DCC Funding	17,436.35 ✓
Donations	431.55 ✓
Fundraising Events	227.88 ✓
Parent Fees	2,327.87 ✓
Unapplied Cash Payment Income	-3,125.94
Total Income	£17,797.71
GROSS PROFIT	£17,797.71
Expenses	
Childrens uniform	30.00
Cleaning materials and Cleaner	41.64
Dues and Subscriptions	161.20
E-On electricity	194.95
East Devon District Council	51.00
EDF Gas	114.00
Gross Wages	12,305.64
Insurance - Bruce Stevenson	284.46
Inuit Ltd	43.20
Office/General Administrative Expenses	10.98
Play equipment	32.59
Pupil Premium funds	75.00
Repair and maintenance	1,029.11
Small Tools and Equipment	46.47
Snack and consumables	307.94
South West Water	124.50
Telephone and Internet Expenses	222.99
Training	28.80
Total Expenses	£15,104.47
NET OPERATING INCOME	£2,693.24
NET INCOME	£2,693.24

Puffins at Beer Pre School

Profit and Loss
April - August, 2021

	TOTAL
Income	
Adult school dinner	16.90
Childs school dinner	389.50
DCC Funding	20,422.86
Donations	40.00
Parent Fees	4,355.68
PayPal Income	0.01
Uniform	7.50
Total Income	£25,232.45
GROSS PROFIT	£25,232.45
Expenses	
advertising	80.00
Bad debts	950.20
Childrens uniform	357.66
Cleaning materials and Cleaner	53.56
Consumables - play materials	395.32
Dues and Subscriptions	35.00
E-On electricity	190.02
East Devon District Council	257.00
EDF Gas	230.00
Gifts	55.30
Gross Wages	24,302.31
Insurance - Bruce Stevenson	474.10
Inuit Ltd	72.00
Lawn mowing and maintance	90.00
Office/General Administrative Expenses	60.00
PLA Insurance	719.86
Play equipment	20.98
Pupil Premium funds	535.00
Repair and maintenance	116.40
school dinner payment	360.90
Small Tools and Equipment	29.94
Snack and consumables	312.29
South West Water	192.50
Staff Training	147.00
Telephone and Internet Expenses	278.11
Training	132.40
Total Expenses	£30,447.85
NET OPERATING INCOME	£ -5,215.40
NET INCOME	£ -5,215.40

Puffins at Beer Pre-school

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST August 2021

INCOME	2020/21	2019/20
Fees	13,491	8,281
External Government Funding	49,403	57,480
Donations	576	1,635
Fundraising	228	4,218
Uniform sales	33	120
	63,731	71,735
bank interest		1
Tax refund SMP		
Other Income	-490	617
dinner money	1,111	1,993
Total Income	64,352	74,346
EXPENDITURE		
Direct Expenditure		
Wages	57,757	56,167
Utilities	2,994	3,244
Insurance + buildings and mem	1,768	1,572
Play equipment	54	69
Consumables	906	439
Ofsted and data protection	246	243
Postage		
Admin	517	293
DBS checks		
Cleaning materials	95	846
Fundraising exp	4,743	455
Play materials	502	568
repair and renew	354	478
Building maintenance	1,570	122
Training	314	434
Dinner money payment	361	2,463
advertising	80	100
subscription for wages and acc prog		173
Misc	55	155
Pupil Premium expenses	921	1,439
	73,237	69,258
Bank transfer		
Uniform inc staff	737	
small tools and equip		368
Bad debt	950	
Total Expenditure	74,924	69,625
Net Movement in Funds	-10,572	4,721

*canopy
toilets*

Balance Brought Forward	52,515	47,795
Balance Carried Forward	41,943	52,515

Puffins at Beer Pre-school

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st Aug 2019

Current Account	22284.56	31050.55
Fundraising Account	7612.52	9455.59
Redundancy Account	12001.98	12001.98
Petty Cash	85.2	48.5
unbanked cash	18.2	
Tangible assets	17.6	
adjustment from 2019		-41
TOTAL	42020.06	52515.62

There being no other assets or liabilities.

Signed by two trustees on behalf of all the trustees

RB

C Lambert

Date of Approval

10/6/22

INDEPENDENT EXAMINERS REPORT

I have examined the attached Income and Expenditure Account for the year ended 31st August 2020 and report that they are in accordance with the accounting records and have been properly drawn up in accordance with the requirements of the Charities (Accounts and Reporting) Regulations.

Signed

Reaper

Date

7/4/2022