

Management Report

Immanuel Pre-School Playgroup

For the period ended 31 August 2023

Prepared on

22 October 2025

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Statement of Activity

September 2022 - August 2023

	Total
INCOME	
Childcare Grant	74,062.18
Donations and legacies	519.03
Parent Fee Payments	11,401.00
Sales	136.14
Total Income	86,118.35
COST OF SALES	
Casual Labour	50.00
Total Cost of Sales	50.00
TOTAL	86,068.35
EXPENDITURES	
Advertising/Promotional	16.13
Annual Subscription	90.00
Bookkeeping	1,177.00
Children's Activity	30.00
Cleaning / Cleaning Products	17.36
DBS Checks	212.80
Drinks	3.49
Event Costs	12.95
hmrc - interest, fees, fines paid	151.09
Hygiene / Bathroom Items	0.85
Membership Fees	793.06
Office/General Administrative Expenses	16.04
First Aid	21.41
T-Shirts	107.00
Total Office/General Administrative Expenses	144.45
Other Professional Services	619.00
Payroll Expenditures	
Pension ER Expense	1,417.58
Taxes / HMRC	3,079.35
Wages Payments	60,596.30
Total Payroll Expenditures	65,093.23
Phone Costs	369.08
Printing, Postage and Stationery	8.99
Rent	7,640.00
Resources for Children's activities.	586.18
Snack / Meal Costs	438.19
Staff Gift / Hamper	69.00
Subscriptions	284.82
Toys	42.50
Training	17.00
Uncategorised Expense	60.29
Uniform / Clothing	23.00
Total Expenditures	77,900.46

	Total
NET OPERATING INCOME	8,167.89
OTHER INCOME	
Fundraising	300.00
Total Other Income	300.00
OTHER EXPENDITURES	
Reconciliation Discrepancies	408.13
Sarah - In Query	16.45
Total Other Expenditures	424.58
NET OTHER INCOME	-124.58
NET INCOME/(EXPENDITURE)	£8,043.31

Statement of Financial Position

As of August 31, 2023

	Total
FIXED ASSET	
Tangible assets	
Fixtures and Fittings Cost	12.00
Total Tangible assets	12.00
Total Fixed Asset	12.00
CASH AT BANK AND IN HAND	
Main Account	21,960.61
Petty Cash	-375.15
Wages and Salaries Control	-1,397.13
Total Cash at bank and in hand	20,188.33
DEBTORS	
Debtors	136.14
Total Debtors	136.14
NET CURRENT ASSETS	20,324.47
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
Trade Creditors	
Creditors	159.52
Total Trade Creditors	159.52
Current Liabilities	
HMRC Liability Account	9,318.11
Pension ER	-191.57
Pension Liability Control Account.	589.80
Tax and National Insurance	650.58
Total Current Liabilities	10,366.92
Total Creditors: amounts falling due within one year	10,526.44
NET CURRENT ASSETS (LIABILITIES)	9,798.03
TOTAL ASSETS LESS CURRENT LIABILITIES	9,810.03
TOTAL NET ASSETS (LIABILITIES)	£9,810.03
CHARITY FUNDS	
Opening Balance Equity	15,277.32
Retained Earnings	-13,510.60
Surplus/(Deficit)	8,043.31
Total Charity funds	£9,810.03

Statement of Cash Flows

September 2022 - August 2023

	Total
OPERATING ACTIVITIES	
Net Income	8,043.31
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Debtors	-136.14
Creditors	171.00
HMRC Liability Account	5,337.09
Pension Liability Control Account.	231.10
Tax and National Insurance	650.58
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	6,253.63
Net cash provided by operating activities	14,296.94
NET CASH INCREASE FOR PERIOD	14,296.94
Cash at beginning of period	5,891.39
CASH AT END OF PERIOD	£20,188.33