

BROAD OAK PRE - SCHOOL

Registered Charity Number : 1041565

BALANCE SHEET AT

31st JULY 2022

		<u>2022</u>		<u>2021</u>
<u>ASSETS</u>		<u>£</u>		<u>£</u>
CCLA-COIF Charities Deposit Fund		7,883.49		7,869
Barclays Bank	Deposit a/c	3,264.90		4,693
	Current a/c	<u>15,907.84</u>	<u>19,172.74</u>	<u>14,333</u>
Cash in Hand		-		-
		<u>£ 27,056.23</u>		<u>£ 26,895</u>

Represented by -

ACCUMULATED FUND

Balance brought forward	26,895.40		22,986	
Surplus (Deficit) for year	<u>160.83</u>	<u>27,056.23</u>	<u>3,909</u>	<u>26,895</u>
		<u>£ 27,056.23</u>		<u>£ 26,895</u>

BROAD OAK PRE - SCHOOL

Registered Charity Number : 1041565

INCOME AND EXPENDITURE ACCOUNT

for year ended

31st JULY 2022

INCOME

		<u>2022</u>	<u>2021</u>	
		<u>£</u>	<u>£</u>	
<u>DONATIONS - [A 1a]</u>				
Heathfield Show	-	-	-	
Sundry donations	-	-	45	45
<u>GRANTS - [A 1a]</u>				
Heathfield & Waldron Parish Council	-	-	-	
HMRC - Furlough scheme	-	-	-	
Other grants	-	-	-	-
<u>FEES - [A 1b]</u>				
Term Fees (incl Playdays)	30,349.20		24,316	
ESCC - Grant Funding	45,419.91		47,392	
ESCC - General items	2,325.00	78,094.11	-	71,708
<u>FUND RAISING -</u>				
Events - [A 1d]				
Coffee Mornings - raffles etc	-		25	
Sale(s)-Auctions-etc	70.00		30	
Other Fundraising events	-		1,763	
Match Funding - Santander	-		-	
Party's - lunches - Festive fayres - fetes etc	-		-	
Photograph Receipts	-		-	
Sponsored Events	-		-	
Sundry Receipts	68.76	138.76	4	1,822
Total INCOME		78,232.87		73,575
Less : Expenditure (schedule)		78,072.04		69,666
SURPLUS (DEFICIT) for year		£160.83		£3,909

BROAD OAK PRE - SCHOOL

Registered Charity Number : 1041565

INCOME AND EXPENDITURE ACCOUNT

for year ended

31st JULY 2022

EXPENDITURE

2022

2021

Charitable Expenditure - [A 2a]

<u>Donations made</u>	-	-	-	-
<u>Other Expenditure - [A 2b]</u>				
Activity Material - Resources & Equipment	1,255.09		1,309	
Activity Forest School	2,187.48		1,180	
Children's Parties, cards & presents	130.78		125	
Milk, Food, Safety & First Aid	649.63		648	
Kitchen & cleaning hygiene materials etc.	38.65		159	
Photograph Costs	-		-	
Fund Raising Costs	100.00		75	
Party's - lunches - Festive fayres - fetes etc	-		182	
BabyBops	-		-	
Legal Registration fees-DBS checks. Licences etc.	443.43		1,199	
Telephone & Photocopies etc.	1,641.38		1,098	
Stationery, Computer Software & Postage	661.57		1,859	
Insurance - PPA & Shed	965.12		-	
Training Courses	443.29		140	
Rent of Hall	5,166.00		5,076	
Supervision - Staff costs	59,276.67		52,576	
Employers Staff Pension cost	2,500.28		2,881	
Employers National Insurance net cost	2,106.91		(16)	
Cost of Children's Outings	-		-	
Advertising and Open days	289.29		672	
Payroll cost	-	77,855.57	-	69,163
Equipment etc. - [A 2c]			-	
Equipment purchased, repairs, garden etc.	-		426	
Uniforms etc.	-		-	
Books & Publications	216.47	216.47	77	503

TOTAL PAYMENTS

£ 78,072.04

£ 69,666

MICHAEL F. NORMAN

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Broad Oak
Heathfield
East Sussex
TN21 8SB

Tel : (01435) - 865112

02 October 2022

The Trustees
Broad Oak Pre-School

Dear Emma

I have prepared the attached Statement of Account on the Receipts and Payments basis, which disclose a £ 160.83 SURPLUS for the year ending 31st July 2022

The overall Income of	£	78,233	increased by	£	4,658
Income for Term fees	£	30,349	increased by	£	6,033
Income for Grant fees	£	45,420	decreased by	£	(1,972)
The total income for Term fees and Grant fees				£	75,769
this represents 96.85% of the total income.					

Total fees issued	£	78,094
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Total Expenditure of	£	78,072	increased by	£	8,406
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Cost of supervision

Employer's - National Insurance

and Staff Pension cost	£	63,884	increased by	£	8,443
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Cost of Rent of Hall	£	5,166	increased by	£	90
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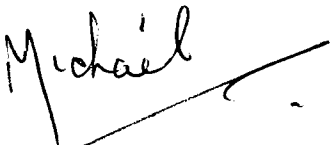
Total cost for supervision, Er's NHI, Er's staff pension cost
and rent of £ 69,050 this represents 88.44%
of total expenditure, but also 88.26% of overall Total Income,
and 91.13% in relation to total term and grant fees.

Some entries from the bank statements hadn't been entered, these I have included in Income and Expenditure on page 39, and carrying forward the balance of £15,907-84.

Some errors in the calculations of fee charges, and the resulting receipts were either over paid or underpaid, for example fee 1519 says 4 sessions @ £5 = £40, should be £20, on fee 1305 it gve a credit of £40 for Admin fee, but I found no trace of a receipt from them that would give rise for a credit. and likewise on fee 1326 gives credit of £14-40.

Some time sheets were missing, and many difficult to read as to how the final figures were calculated, and the same in the payment of wage calculations in the wage book, resulting in over or underpayment of wages.

Well done, in another difficult year.



M.F. Norman
Accountant