

Treetots Playgroup Income and Expenditure Year ended 31st August 2020

Please find attached a copy of the account for Treetots Playgroup 2020. This year has proved unique as with so many organisations. Therefore, these accounts have been prepared using all manual documents as no computer records have been kept by the present committee.

The playgroup closed from March to July except for vulnerable children which accounts for the reduction of income for fees.

No fundraising or trips have taken place this year.

This has meant that the playgroups income has reduced from the previous year. The closure has however meant that expenditure has also reduced for this year compared to the previous year.

The wages being the main saving of just over £10,000. I have included the pension contributions separately as I could not find any payment for the previous year and believe that this is new for this tax year.

The bookkeeping and accountancy payment covers two years due to the accounts for 2018 being sent late.

Regarding the closing balances: -

I would suggest that when a new committee is appointed that they revisit how the funds are held in each account.

The contingency account no longer holds sufficient funds to cover redundancy payments for each current staff member.

I would also query the rationale of holding a fundraising and new build account and suggest that they be combined.

I confirm that to the best of my knowledge that these are a true and accurate record of the accounts held by Treetots Playgroup as of August 2020.

Susan Hebborn

Office Administrator

Further to my statement above I would like to comment that the petty cash has been used extensively this academic year.

This is due to limited access to the mobile bank and the need for extra cleaning materials.

For the Autumn term £156.92 has been spent on cleaning, £30 phone, £3.44 stationary, £18.95 toys, £43.70 miscellaneous and £116.51 on food. The cleaning and food bills have increased and currently equate to over half the expenditure of last year. It maybe that bulk purchase of cleaning items online would reduce this expense.

Treetots Playgroup
Year ended 31 August 2020

We have prepared and examined the attached income and expenditure account for the year ended 31 August 2020.

We have prepared the attached income and expenditure account from the records that were available and obtained as much information as possible in order to complete them as accurately as possible.

We have not carried out an audit on these accounts.

Name:

Arden Kendall Limited

Date: 8th Decmbr 2020,

Arden Kendall Limited (Chartered Certified Accountants)
 38 High Street
 Watton
 Norfolk
 IP25 6AE

Surplus(deficit) of income over expenditure

Bank summary:

Opening balance

Fee account

Fundraising account

New build account

Contingency account

Cash in hand

Wages float

Surplus(deficit) for year (as above)

Bank closing balance

Fee account

Fundraising account

New build account

Contingency account

Cash in hand

Wages float

70,319

1,227

8,500

195

2,332

253

254

238

843

850

90

300

670

50

130

84,558

80

100,378

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Treetots Playgroup
Income and expenditure account
Year ended 31 August 2020

2020

2019

Income:

Fees	6,751	12,983
Norfolk County Council	91,833	90,727
Fundraising, commissions etc	-	288
Interest received	6	4
Grant	-	3,000
Other income	-	-
	<u>98,590</u>	<u>107,002</u>

Expenses:

Wages	70,319	78,619
Payroll services	1,227	1,188
Rent and rates	6,500	12,357
Cleaning and waste removal	195	245
Repairs	-	1,489
Books and equipment etc	2,632	1,856
Stationery	252	59
Food	254	438
Fundraising and trips etc	-	80
Subscriptions	236	328
Insurance	843	1,418
Resources and general purchases	860	1,558
Miscellaneous expenses	90	382
Bookkeeping & Accountancy	300	150
Training	670	295
Professional fees	50	326
Telephone	130	90
	<u>84,558</u>	<u>100,878</u>

Surplus(deficit) of income over expenditure

14,032

6,124

Bank summary:

Opening balance:		
Fee account	41,880	44,446
Fundraising account	5,144	3,393
New build account	1,650	136
Contingency account	11,700	7,517
Cash in hand	54	162
Wages float	6,810	5,460
	<u>67,238</u>	<u>61,114</u>
Surplus/(deficit) for year (as above)	<u>14,032</u>	<u>6,124</u>
	<u><u>81,270</u></u>	<u><u>67,238</u></u>

Bank closing balance

Fee account	57,562	41,880
Fundraising account	5,144	5,144
New build account	25	1,650
Contingency account	11,706	11,700
Cash in hand	23	54
Wages float	6,810	6,810
	<u>81,270</u>	<u>67,238</u>

Treetots Playgroup
Income and expenditure account
5 Year Summary

	2020	2019	2018	2017	2016
Income:					
Fees	6,751	12,983	10,323	11,161	9,914
Norfolk County Council	91,833	90,727	85,408	48,259	75,865
Fundraising, commissions etc	-	288	2,527	1,920	1,479
Interest received	6	4	3	2	2
Grant	-	3,000	3,000	2,000	4,979
Other income	-	-	-	25	73
	<u>98,590</u>	<u>107,002</u>	<u>101,261</u>	<u>63,367</u>	<u>92,312</u>
Expenses:					
Wages	70,319	78,619	60,572	58,979	55,561
Payroll services	1,227	1,188	1,269	1,099	638
Rent and rates	6,500	12,357	6,203	448	5,380
Cleaning and waste removal	195	245	260	290	642
Repairs	-	1,489	242	264	130
Books and equipment etc	2,632	1,856	2,524	1,222	6,242
Stationery	252	59	455	283	132
Food	254	438	316	737	958
Fundraising and trips etc	-	80	1,297	541	390
Subscriptions	236	328	219	214	400
Insurance	843	1,418	853	833	822
Resources and general purchases	860	1,558	4,563	708	412
Miscellaneous expenses	90	382	158	800	546
Bookkeeping & Accountancy	300	150	-	150	150
Training	670	295	375	666	310
Professional fees	50	326	157	1,241	-
Telephone	130	90	-	-	-
	<u>84,558</u>	<u>100,878</u>	<u>79,463</u>	<u>68,475</u>	<u>72,713</u>
Surplus(deficit) of income over expenditure	<u>14,032</u>	<u>6,124</u>	<u>21,798</u>	<u>(5,108)</u>	<u>19,599</u>
Bank summary:					
Opening balance:					
Fee account	41,880	44,446	22,932	34,396	17,647
Fundraising account	5,144	3,393	3,274	1,336	1,506
New build account	1,650	136	136	136	136
Contingency account	11,700	7,517	7,514	3,511	5,510
Cash in hand	54	162	-	5	26
Wages float	6,810	5,460	5,460	5,040	-
	<u>67,238</u>	<u>61,114</u>	<u>39,316</u>	<u>44,424</u>	<u>24,825</u>
Surplus/(deficit) for year (as above)	<u>14,032</u>	<u>6,124</u>	<u>21,798</u>	<u>(5,108)</u>	<u>19,599</u>
	<u><u>81,270</u></u>	<u><u>67,238</u></u>	<u><u>61,114</u></u>	<u><u>39,316</u></u>	<u><u>44,424</u></u>
Bank closing balance					
Fee account	57,562	41,880	44,446	22,932	34,396
Fundraising account	5,144	5,144	3,393	3,274	1,336
New build account	25	1,650	136	136	136
Contingency account	11,706	11,700	7,517	7,514	3,511
Cash in hand	23	54	162	-	5
Wages float	6,810	6,810	5,460	5,460	5,040
	<u>81,270</u>	<u>67,238</u>	<u>61,114</u>	<u>39,316</u>	<u>44,424</u>