

Financial review

Financial highlights

- Total income £83,436
- Total expenditure £85,429
- Net expenditure £1,993
- Net core income £136
- Net non-core expenditure £2,128
- Net assets / Total funds carried forward £17,975
- Total net fundraising £1,044.

Overview & key financial activities

Income

Fees

- Fees and funding income totalled £78,870 (2022: £85,269). This is lower than last year's total, with children numbers remaining positive but with fewer sessions being taken per child.
- The fee rate charged for fee-paying sessions was raised to £6.50 per hour for children aged three and above, and at £7.00 per hour for children aged less than three. This was mainly driven by the increase in minimum wage, however with no increase in the previous year, it was decided this was important for the overall affordability of the pre-school whilst keeping it in line with other similar organisations in the area.
- Included within the funding figure is the Government's Early Years Pupil Premium (EYPP) initiative for children from low income families. Monies received for each child under this scheme must be spent on that individual child in a way in which staff and key-persons consider beneficial for his or her needs and development. This was spent during the year on toys, dolls and sensory items.

Fundraising

- The sponsored Run-Around-the-Windmill raised £835.50
- The car boot sale raised £140
- The sale of Christmas cards raised £40.50
- Easyfundraising raised £28.

Grants & Donations

- Grants and donations include £2,100 received from the Thaxted Fayre Trust.

Expenditure

Wages

- The total wages cost for the year amounted to £72,265 (2022: £70,531) Which is higher than last year which in part is down to a substantial increase in minimum wage.
- No employer's NI contributions were payable as all amounts due were off-set in full by the Government's annual tax year allowance of £5,000.
- Employer pension contributions totalled £1,184.
- Core non-discretionary costs must be met from core income i.e. from fees and funding and not from fundraising. As the majority of sessions are funded rather than fee-paying, the Pre-School's core income is largely constrained by the funding rate, and wages consequently restricted. Having more fee-payers currently on the register

allows more flexibility but this has to be balanced against our ethos of affordable fee rates.

- We value our staff highly and endeavour to reward them as well as we can within the constraints of our income streams and in a way that is sustainable. Wage rates are reviewed in conjunction with the Government's increase to the minimum wage rate in April of each year.

Rent & Insurance

- Rental costs totalled £5,614 (2022: £5,645), at a rate of £6.05 per hour. There has been minimal change year to year.
- The insurance premium increased from £679 to £806.

Non-Core

- Non-core expenditure overall amounted to £6,706, approximately £1,750 less than last year.
- Spending on equipment amounted to £1,577.
- Consumables totalled £2,230, £333 higher than last year's figure, with a switch to bulk buying of cleaning products.
- Administration costs amounted to £251, encompassing internet costs, an advertisement for a job vacancy and the standard annual fees from the Information Commission and Companies House.
- £850 of training costs
- Book-keeping and payroll costs totalled £1,007.
- Other costs comprise the costs of the Coronation celebrations and activities, the Mother's Day breakfast, school lunches, parties, stay and plays, a music and dance workshop, and a range of small thank you gifts.

Net Assets at year end

Net assets stand at £17,975, a decrease of £1,993 from last year.

Assets

- Debtors at year end amounted to £548, in respect of the pre-paid portion of the insurance premium (i.e. that part of the premium paid in this financial year but which relates to the next financial year).
- Total cash stood at £23,249, comprising the current account. Although all cash reserves, including those set aside as the redundancy reserve (see below), are held in one single account, separate balances are however maintained within the accounting records to ensure that the potential redundancy pay liability continues to be covered.

Liabilities

- Creditors amounted to £5,849 in respect of August's gross wages (£5,216) and employer pension contributions (£90), plus pension contributions (£516).

Provisions for Liabilities

- There were no provisions.

Total Pre-School Funds (Reserves)

The Pre-School has three reserves: the income and expenditure account, and the redundancy and wages reserve accounts. The balances on the first two comply with the Reserves Policy

but the balance on the wages reserve is less than the minimum at year end. The directors / trustees agree that this is acceptable in the short term in the expectation that sufficient additional sessions will be taken up during the course of the forthcoming year to cover the deficit.

Income & Expenditure

- The income & expenditure account receives all income, and services all expenditure. Its purpose is to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The balance is required to fall within the range of the average of the previous three year's net non-core expenditure as the minimum and twice that as the maximum. Currently the reserve is outside these limits and the Trustees are putting a plan in place to resolve this.
- There have been no transfers between reserves this year. After the loss of £2,020, the balance stands at £2,470.

Redundancy Reserve

- Having no assets which could be realised to cover statutory redundancy pay obligations should the Pre-School ever be wound up, the redundancy reserve ring-fences sufficient funds to cover those obligations. Transfers are made between the income & expenditure account and the redundancy reserve based on the calculation of that liability. The balance is required to be at least equal to the total potential liability.
- There was no movement on the redundancy reserve in the year.
- The balance is equal to the potential redundancy liability as re-calculated in November 2022. The Trustees will review this again in the 2023/24 accounting period.

Wages Reserve

- The wages reserve was created as a result of the budget review in 2011/2012, setting aside sufficient funds to cover the expected core deficit for 2012/2013, and for future years if required, thus allowing staffing levels to be retained. The minimum balance is to be equal to the budgeted deficit for the coming year and the maximum to be equal to that deficit plus £3,000. No amendment has been made in during 2022/23 and the Trustees will review again in the 2023/24 accounting period.
- There have been no transfers between reserves this year. The balance on the wages reserve stands at £9,620.

Going Concern

- The directors / trustees are of the view that the company is a going concern and the financial statements have been drawn up accordingly.

Areas of Risk and Uncertainty

Income

- The directors / trustees have identified the reliance on the funding rate as the primary source of income as a potential risk in terms of having little control over the levels of income receivable. The recent increases to this rate have been minimal with little effect on the total receivable especially with the effect of minimum wage increases.
- Additionally, the number of children able to attend each session is limited by the capacity of the community hall in which the sessions are held, and also by the statutory staff to child ratios.

- The purpose of the wages reserve is to protect against any detrimental effect these areas may have on wage rates and staff retention.

Wages

- With the expectation that the statutory minimum wage will continue to rise each year, the Pre-School's wage rates will in future be largely determined by that rate, thus significantly reducing control over by far the largest proportion of total costs. Applying the increases only as legally required and thereby reducing differentials would potentially lead to staff dissatisfaction.
- Wage costs are to an extent determined by Ofsted's staff to child ratios, which govern the overall staff structure and work rota.
- Recruitment can be quite difficult in terms of the qualifications required, and the financial viability of creating any additional post (or increasing existing staff's sessions) to accommodate new children or extra hours requested for existing children, still has to be carefully assessed, balancing the additional cost incurred against the opportunity to augment income.

The overall outlook for the Pre-School is positive. Crucially, register numbers are now sustained at a much improved level, with a more even spread of ages, thus removing the problem of starting each new academic year with very few children, and smoothing child numbers and staffing requirements across the year to a much greater extent.

Redundancy Reserve

- The risk of redundancy for any or all members of staff is now greatly reduced as the number of children on the register has stabilised at more normal higher levels.
- Maintaining the redundancy reserve at a sufficient level to cover potential redundancy pay liabilities will, however, begin to become more of a significant issue with all staff being entitled by the end of the next financial year.

This area of risk therefore is not of immediate concern in terms of both the amount of the liability and also the capacity within the finances to cover it. The directors / trustees will however need to be mindful of this becoming an issue again in the future as the potential liability increases each year.

Directors / Trustees

- The Board / Committee, with the exception of the Ofsted-nominated person who is normally the Pre-School manager, comprises parents of children attending the Pre-School and is wholly reliant on those parents volunteering to become a Director / Trustee. Without sufficient numbers, the Pre-School would have to cease.

This area of risk is becoming more concerning as parents are seeming to be less willing to be involved in the running of the Pre-School. The process of converting the company to a Charitable Incorporated Organisation is ongoing and will certainly reduce the risk around suitable trustee numbers being maintained.

General – Registration and Operating Hours

- Generally, the working hours of our staff will adjust based on the number of children present. Nonetheless, adhering to staff-to-child ratios—particularly the necessity for an additional staff member per child over the ratio and the inclusion of one-to-one care for children with special educational needs (SEN)—does not always lead to an optimal balance between revenue and expenses.

- Additionally, when the number of children is on the lower end, the staffing levels required by these ratios may not be adequate for practical purposes.
- Achieving the most efficient daily balance of child numbers and staff levels can be challenging. Existing parents might not be able or willing to change their current sessions, and new parents might not be flexible with the specific sessions available, potentially leading to suboptimal income and higher wage costs.

General – Facilities

- Our Pre-School operates out of the local community hall and does not own its own building. Consequently, there's a constant risk of needing to find alternate facilities if the lease is terminated or if the hall becomes unusable due to fire or other damage. While losing our lease is highly unlikely given our status as the primary user of the hall, the possibility of damage is as likely as it is for any organisation. In such an event, we would rely entirely on the hall's management to restore the building, either through repairs or reconstruction. In the short term, other locations in Thaxted might be available, but securing long-term accommodations could prove challenging.

Structure, governance and management

The Windmill Pre-School is a charitable company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per director / trustee of the charity. The company was incorporated in England and Wales on 21 January 2004 but did not commence trading until 31 December 2004. Prior to that date, it operated as a committee-run charitable association; its accumulated assets and liabilities were transferred into the company as of 31 December 2004. The governing document comprises the Memorandum & Articles of Association dated 21 January 2004 as amended by Special Resolution dated 18 March 2014.

Directors / trustees are sought and recruited on a voluntary basis from the parents of children attending the Pre-School. They are appointed to the Committee at the Annual General Meeting by way of a proposal and a seconding by the existing directors / trustees, or if necessary at other times of the year by the same method in a general committee meeting. They are appointed for one year but may be re-elected for each subsequent year that their children are registered with the Pre-School, subject to a maximum of six years. The Committee consists of:-

- a Chair, a Treasurer and a Secretary (the Committee Officers); and
- not less than two nor more than nine elected members; and
- if the Committee so decides, not more than three members co-opted by the Committee.

Upon appointment, they are required to undergo a Disclosure and Barring Service check. Once certification is received, they are registered with Companies House; they then complete Ofsted's Early Years registration, after which they are registered with the Charity Commission.

No director / trustee receives any remuneration in their capacity as director / trustee. However, we are required to appoint an Ofsted nominated person as a director and this person is the Pre-School Manager, the senior member of staff who is responsible for the day to day running of the Pre-School, and who receives an hourly wage rate for those duties.

Reference and administrative details

Company Name: The Windmill Pre-School (exemption from requirement to use the word “limited” applied for and granted upon registration as a company.)
 Charity Number: 1106496
 Company Number: 5021469
 Registered Office: Bolford Street Hall, Bolford Street, Thaxted, Dunmow, Essex, CM6 2PY
 Principal Place of Business: Bolford Street Hall, Bolford Street, Thaxted, Dunmow, Essex, CM6 2PY

Directors / Trustees

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Directors serving at year end:

| | | |
|---------------------|-------------|---|
| Chair: | J Blackburn | (elected 29 March 2022, registered 16 September 2022) |
| Secretary: | C Sheehan | (elected as Director 29 March 2022 and as Secretary 18 May 2022, registered 1 March 2023) |
| Treasurer: | L Burkle | (appointed 25 September 2020) |
| Director: | N Schillaci | (appointed 6 April 2020) |
| Director: | K Woodhouse | (elected 29 March 2022, registered 25 September 2022) |
| Director & Manager: | A Guney | (appointed 23 July 2020) |

There were no directors appointed after year end.

A delay will always occur between the election of a director / trustee and the formal appointment with Companies House and Charity Commission due to the DBS check and EY2 registration requirements and certification thereof.

This Report has been prepared under the small companies regime.

Signed on behalf of the Directors / Trustees:

Name:

Date:

The Windmill Pre-School
Registered Charity No. 1106496
Financial Statements for the year to 31 July 2023

Statement of Financial Activities (incorporating the Income & Expenditure Account)

| | Note | Unrestricted Funds 2022/2023 | | Unrestricted Funds 2021/2022 | |
|--|------|---------------------------------|--------------------------|---------------------------------|-------------------------|
| | | £ | £ | £ | £ |
| <u>Income</u> | | | | | |
| Income from Donations | | | | | |
| Donations | 3 | <u>3,475.00</u> | 3,475.00 | <u>0.00</u> | 0.00 |
| Income from charitable activities | | | | | |
| Provision of Pre-School Education & Care | | | | | |
| Fees & Funding | 4 | 78,870.42 | | 85,268.85 | |
| Special Needs Funding | | 0.00 | | 0.00 | |
| Other | 5 | <u>32.08</u> | 78,902.50 | <u>766.66</u> | 86,035.51 |
| Income from other trading activities | | | | | |
| Fundraising Receipts | 6 | | 1,058.75 | | 47.81 |
| Total Income | | | <u>83,436.25</u> | | <u>86,083.32</u> |
| <u>Expenditure</u> | | | | | |
| Expenditure on raising funds | | | | | |
| Fundraising Expenses | 6 | | 15.00 | | 0.00 |
| Expenditure on charitable activities | | | | | |
| Provision of Pre-School Education & Care | | | | | |
| Wages | 7 | 72,264.86 | | 70,530.77 | |
| Hall Hire | | 5,614.15 | | 5,644.65 | |
| Insurance | | 805.82 | | 679.20 | |
| PSLA Membership | | 0.00 | | 109.25 | |
| OFSTED Registration | | 50.00 | | 50.00 | |
| Repairs & Renewals | | 0.00 | | 170.53 | |
| Equipment | 8 | 1,577.11 | | 2,848.00 | |
| Consumables | 9 | 2,230.02 | | 1,897.11 | |
| Administration Costs | | 250.80 | | 522.63 | |
| Training | | 850.42 | | 678.90 | |
| Book-keeping & Finance | | 1,006.50 | | 1,500.00 | |
| Bad Debt | 10 | 0.00 | | 66.00 | |
| Other | 11 | <u>764.20</u> | 85,413.88 | <u>772.38</u> | 85,469.42 |
| Total Expenditure | | | <u>85,428.88</u> | | <u>85,469.42</u> |
| Net Income / (Expenditure) for the year | | | <u>(1,992.63)</u> | | <u>613.90</u> |
| <u>Reconciliation of Funds</u> | | | | | |
| Total Funds brought forward | | | 19,967.99 | | 19,354.09 |
| Total Funds Carried Forward | | | <u>17,975.36</u> | | <u>19,967.99</u> |

The Windmill Pre-School
Registered Charity No. 1106496
Financial Statements for the year to 31 July 2023

Balance Sheet @ 31 July 2023

| | Note | 2023 £ | 2022 £ |
|--|------|-------------------------|-------------------------|
| Current Assets | | | |
| Debtors | 12 | 547.69 | 531.98 |
| Cash at bank and in hand | 13 | <u>23,249.08</u> | <u>25,745.70</u> |
| Total Current Assets | | <u>23,796.77</u> | <u>26,277.68</u> |
| Liabilities | | | |
| Creditors: amounts falling due within one year | 14 | (5,821.41) | (6,309.69) |
| Net current assets | | <u>17,975.36</u> | <u>19,967.99</u> |
| Total assets less current liabilities | | <u>17,975.36</u> | <u>19,967.99</u> |
| Provisions for Liabilities | | 0.00 | 0.00 |
| Total Net Assets | | <u><u>17,975.36</u></u> | <u><u>19,967.99</u></u> |

The Funds of the Windmill Pre-School

| | | | |
|----------------------------------|----|-------------------------|-------------------------|
| Unrestricted income funds | 15 | | |
| Income & Expenditure Account | | 2,497.13 | 4,489.76 |
| Redundancy Reserve | 16 | 5,858.59 | 5,858.59 |
| Wages Reserve | 17 | <u>9,619.64</u> | <u>9,619.64</u> |
| Total Charity Funds | | <u><u>17,975.36</u></u> | <u><u>19,967.99</u></u> |

Audit Exemption Statement

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed:

Name:

Date:

The Windmill Pre-School
Registered Charity No. 1106496
Financial Statements for the year to 31 July 2023

Notes to the Financial Statements

Note 1

- 1.1.1** The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
- 1.1.2** The accounts have been prepared in accordance with:
- a) the Statement of Recommended Practice: Accounting & Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) effective 1 January 2015 (Charities SORP (FRS 102));
 - b) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
 - c) Companies Act 2006;
 - d) Charities Act 2011.
- 1.1.3** The company has one sole charitable activity; it is therefore considered more beneficial to disclose the key items of income and expenditure on the Statement of Financial Activities, under the heading of that charitable activity, rather than in the notes.
- 1.1.4** All monies are held as an unrestricted fund as defined by Charities SORP (FRS 102); the requirement to analyse funds into unrestricted, restricted and endowment does not therefore apply. In lieu of having no disposable assets other than cash, a portion of the total unrestricted funds is designated at the directors' / trustees' discretion to a Redundancy Reserve. A further portion is similarly designated to a Wages Reserve. Furthermore, a small portion of County Council Funding is received under the Early Years Pupil Premium (EYPP) initiative for children from low income families; although not required to be held in specific trusts under charity law, these monies must be spent on the children concerned.
- 1.2** The Windmill Pre-School meets the definition of a public benefit entity under FRS 102.
- 1.3** The accounts have been prepared on a going concern basis.
- 1.4** The accounts have been prepared on the accruals basis of accounting:
- a) Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.
 - b) Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
 - c) Donated goods are received primarily for re-sale or raffle at fundraising events and their related sales proceeds are recognised within fundraising receipts. Other occasional donations comprise second hand toys and books for on-going use; these are not considered to have a material nor easily identifiable value and are therefore not reflected in the accounts.
 - d) Income from interest on bank deposits is recognised when its receipt is probable and the amount receivable can be measured reliably; in practice this is upon receipt.
 - e) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
 - f) Support costs comprise book-keeping services, all of which support the charitable activity. No allocation to fundraising activity is therefore required.
 - g) Debtors are recognised at the settlement amount due, prepayments at the amount pre-paid.
 - h) Cash at bank and cash in hand includes the bank balance and petty cash.
- 1.4** i) Creditors and provisions are recognised where the charity has a present obligation resulting

from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Note 2

There were no related party transactions during the reporting period (2021/2022: none).

Note 3

| | 2022/23 | 2021/22 |
|---------------------|-----------------|-------------|
| | £ | £ |
| Thaxted Fayre Trust | 2,100.00 | 0.00 |
| Other | 1,375.00 | |
| | <u>3,475.00</u> | <u>0.00</u> |

Note 4

County Council funding is claimed for each child for each hour in attendance at pre-school from the start of the term following that in which they reach the age of three, unless a child's entitlement to funding is already being claimed by a separate childcare provider. In this case, and for children who are under three, fees are payable by the parents. In some circumstances, funding is available for under three year olds. Funding is additionally claimed for one-to-one care for special needs children.

| | 2022/23 | 2021/22 |
|------------------------|------------------|------------------|
| | £ | £ |
| Parents' Fees | 16,312.49 | 20,517.00 |
| County Council Funding | 62,557.93 | 64,751.85 |
| | <u>78,870.42</u> | <u>85,268.85</u> |

| | 2022/23 | 2021/22 |
|--|---------------|---------------|
| | £ | £ |
| EYPP balance b/fwd | 310.05 | 307.98 |
| EYPP portion of County Council Funding | 886.00 | 484.95 |
| EYPP monies spent | (934.65) | (482.88) |
| EYPP balance c/fwd | <u>261.40</u> | <u>310.05</u> |

Note 5

| | 2022/23 | 2021/22 |
|--|--------------|---------------|
| | £ | £ |
| Non-Refundable Deposits | 0.00 | 30.00 |
| Reclaim of Covid-19 Statutory Sick Pay | 0.00 | 176.65 |
| Miscellaneous Income | 32.08 | 560.01 |
| | <u>32.08</u> | <u>766.66</u> |

Sales of T-shirts, sweatshirts and sunhats are exclusive to children attending the Pre-School and therefore constitutes a charitable activity as opposed to a trading activity.

Note 6

| | 2022/23 | 2021/22 |
|----------------------|-----------------|--------------|
| | £ | £ |
| Fundraising Receipts | 1,058.75 | 47.81 |
| Less: Expenses | (15.00) | 0.00 |
| Net Fundraising | <u>1,043.75</u> | <u>47.81</u> |

Note 6 (continued)

| Receipts | Expenses | Net | Net |
|----------|----------|-----|-----|
|----------|----------|-----|-----|

| | £ | £ | £ | £ |
|-----------------------------------|-----------------|----------------|-----------------|--------------|
| Sponsored Run-Around-the-Windmill | 835.50 | 0.00 | 835.50 | 0.00 |
| Car boot sale | 155.00 | (15.00) | 140.00 | 0.00 |
| Christmas Cards | 40.50 | 0.00 | 40.50 | 10.50 |
| Amazon Smile | 0.00 | 0.00 | 0.00 | 28.33 |
| Easyfundraising | 27.75 | 0.00 | 27.75 | 0.00 |
| | <u>1,058.75</u> | <u>(15.00)</u> | <u>1,043.75</u> | <u>38.83</u> |

Note 7

| | 2022/23 | 2021/22 |
|---|------------------|------------------|
| | £ | £ |
| Gross wages | 71,080.56 | 69,464.91 |
| Employer's N I Contributions | 0.00 | 0.00 |
| Employer's Pension Contributions (NEST) | <u>1,184.30</u> | <u>1,065.86</u> |
| | <u>72,264.86</u> | <u>70,530.77</u> |

Employer's NI contributions were wholly offset by the Employer's NI Allowance of £5,000 (2021/22: contributions wholly offset).

No employees had employee benefits in excess of £60,000 (2021/22: nil)

During the year, the Windmill Pre-School employed an average of 5 staff (2021/22: 5), 3 of whom worked part-time.

At balance sheet date, the pre-school was managed by 8 directors / trustees (2021/22: 6), none of whom are remunerated as directors / trustees. No expenses were incurred or reimbursed (2021/22: nil). One director / trustee is also the Pre-School Manager and as such receives an hourly wage for that role. The directors / trustees also perform the key management personnel functions.

Note 8

Equipment comprises multiple use, durable educational material and playthings, pre-school furniture and other such items, all of which are treated as revenue items. Costs are thus taken directly into income and expenditure. Of the total costs, £934.65 was from the EYPP portion of the ECC funding (see note 4) and a further £1,057 from another funding supplement for children living in specific post codes which are deemed to be less affluent.

Note 9

Consumables comprise limited use playthings such as art and craft items, activity-based items, stationery, food for the children's snacks, first aid items etc.

Note 10

There are no bad debts in 2022/23. (2021/22: Bad Debt relates to an unpaid fee.)

Note 11

| 2022/23 | 2021/22 |
|---------|---------|
| £ | £ |

| | | |
|--|---------------|---------------|
| Gifts: staff, new parents, examiner, for use of field (2020/21: staff) | 180.00 | 191.14 |
| Sports lessons | 180.00 | 0.00 |
| Graduation Party / Leavers' Gifts | 0.00 | 209.35 |
| Visits: Tiny Tempos | 132.50 | 50.00 |
| Christmas Party & Presents | 0.00 | 109.58 |
| Miscellaneous | 0.00 | (0.99) |
| Coronation/Jubilee Party | 105.09 | 146.80 |
| Mother's Day/Father's Day Breakfast | 64.47 | 26.85 |
| School Lunches | 53.14 | 39.65 |
| Stay and Plays | 49.00 | 0.00 |
| | <u>764.20</u> | <u>772.38</u> |

| | | |
|-----------------------------|----------------|----------------|
| Note 12 | 2022/23 | 2021/22 |
| All debtors are short term: | £ | £ |
| Pre-payments | 547.69 | 531.98 |
| | <u>547.69</u> | <u>531.98</u> |

| | | |
|-------------------------------|------------------|------------------|
| Note 13 | 2022/23 | 2021/22 |
| | £ | £ |
| Cash held at bank and in hand | 23,249.08 | 25,745.70 |
| | <u>23,249.08</u> | <u>25,745.70</u> |

| | | |
|--|-----------------|-----------------|
| Note 14 | 2022/23 | 2021/22 |
| | £ | £ |
| Other creditors: HMRC re July's PAYE & NI | 0.00 | 436.24 |
| Pension creditor | 515.77 | 0.00 |
| General | 0.00 | 49.47 |
| Accruals: August '23 Standard Monthly Wage Amounts | 5,215.84 | 5,731.47 |
| August '23 Employer Pensions Contributions | 89.80 | 92.51 |
| | <u>5,821.41</u> | <u>6,309.69</u> |

| Note 15 | Reserve Accounts | | | |
|--|-------------------------|-----------------|-----------------|------------------|
| | I & E | Redncy | Wages | Total |
| | £ | £ | £ | £ |
| Balances brought forward | 4,489.76 | 5,858.59 | 9,619.64 | 19,967.99 |
| Net Income / (Expenditure) | (1,992.63) | | | (1,992.63) |
| Transfer Core Surplus to Wages Reserve | | | | 0.00 |
| Transfer from Wages Reserve | | | | 0.00 |
| Transfer to Redundancy Reserve | | | | 0.00 |
| Transfer from Redundancy Reserve | | | | 0.00 |
| Balances carried forward | <u>2,497.13</u> | <u>5,858.59</u> | <u>9,619.64</u> | <u>17,975.36</u> |

The I & E reserve is a general reserve, Redundancy & Wages reserves are designated. All transactions in the first instance go through the I & E and then the relevant totals for the year are transferred between the reserves as appropriate at year end.

Note 15 (continued)

The balance on I & E reserve is below the limits set out in the Reserves Policy.

The Directors/Trustees are confident that sufficient additional sessions will be taken up during the course of the year to make up the shortfall.

Note 16

As the pre-school has no disposable assets, a redundancy reserve is maintained to cover the total potential redundancy liability in the event of needing to make the staff redundant. At year end, the balance of this reserve equals the liability. As no funds were held on deposit at balance sheet date the cash sum equivalent to this balance was held within the current account but accounted for separately within all accounting records and processes. *(2021/22 - A cash sum equivalent to this balance was held within the current account.)*

There was no movement in the redundancy reserve during 2022/23. A further review of the redundancy liability will be carried out by the Trustees in 2023/24 and the necessary transfer made to the reserve.

At the end of 2021/22, the potential liability was increased by £3,898.91 to cover the additional liability for the extra year of service and also for three more members staff becoming entitled during 2022/23. This sum was transferred from the Wages Reserve.

Note 17

The Wages Reserve services core income and core expenditure. There was no movement in the Wages Reserve in 2022/23.

In 2021/22, there was a core surplus of £7,976.68 which was transferred from the Income & Expenditure Account to the Wages Reserve. However, £7,911.12 was then reversed back to the Income & Expenditure Account to cover a deficit on that account against the minimum balance required by the reserves policy. A further £3,898.91 was transferred to the Redundancy Reserve (see Note 16). (2020/21 - a core surplus of £8,366.28 was transferred from the Income & Expenditure Account into the Wages Reserve, and a total of £1,810.92 was transferred back to maintain compliance of the Income & Expenditure Account with the reserves policy.

(Core income consists of fees and funding income plus deposits; core expenditure consists of wage costs, rent, insurance, Pre-School Learning Alliance membership fees and OFSTED registration fees.)

The Windmill Pre-School
Year Ended 31 July 2023

Summary of paperwork from Anne

| | EYPP | IDACI | Total |
|-------------|--|-----------------|-----------------|
| Autumn 2022 | 222.60 | 210.00 | 432.60 |
| Spring 2023 | 413.40 | 193.50 | 606.90 |
| Summer 2023 | 250.00 | 653.50 | 903.50 |
| | <u>886.00</u> | <u>1,057.00</u> | <u>1,943.00</u> |
| | See green highlighted on "Bank trans" tab | Fully spent? | |

The Windmill Pre-School
Year Ended 31 July 2023

Split of Core and Non-Core Income & Expenditure

| | 2023 | 2022 |
|--|--------------------------|-------------|
| CORE | | |
| Fees & Funding | 78,870.42 | |
| Wages | 72,264.86 | 70,530.77 |
| Hall Hire | 5,614.15 | 5,644.65 |
| Insurance | 805.82 | 679.20 |
| PSLA Membership | - | 109.25 |
| OFSTED Registration | 50.00 | 50.00 |
| Repairs & Renewals | - | 170.53 |
| | <u>78,734.83</u> | |
| | 135.59 | |
| NON CORE | | |
| Donations | 3,475.00 | |
| Other | 32.08 | |
| Fundraising Receipts | 1,058.75 | |
| Fundraising Expenses | 15.00 | - |
| Equipment | 1,577.11 | 2,848.00 |
| Consumables | 2,230.02 | 1,897.11 |
| Administration Costs | 250.80 | 522.63 |
| Training | 850.42 | 678.90 |
| Book-keeping & Finance | 1,006.50 | 1,500.00 |
| Bad Debt | - | 66.00 |
| Other | 764.20 | 772.38 |
| | <u>6,694.05</u> | |
| | - 2,128.22 | |
| Total income/expenditure for the year | <u>- 1,992.63</u> | - - |
| Per SoFA | - 1,992.63 | |
| Difference | 0.00 | |

£107 diff to disclosure

22

2021

85,268.85

60,272.84

46,429.22

4,490.50

674.45

113.09

50.00

-

77,184.40

51,757.26

8,084.45

8,515.58

-

1,629.00

766.66

360.95

47.81

1,688.39

20.84

2,402.16

648.82

385.40

12.25

1,500.00

-

674.38

8,285.02

5,643.85

- **7,470.55**

- **1,965.51**

613.90

6,550.07

613.90

6,550.07

0.00

-

The Windmill Pre-School
Year Ended 31 July 2023

Reserve Policy Review

| | |
|------------|---|
| I&E | = average of the previous 3 years net non-core expenditure |
| Redundancy | = should be equal to year end liability |
| Wages | = the minimum balance is to be equal to the budgeted deficit for the coming year and the maximum to be equal to that deficit plus £3,000. |

| 2023 | 2022 | 2021 | Average (minimum) | Twice average (maximum) | Actual @ 31/08/2023 | Deficit |
|----------|----------|----------|----------------------|-------------------------------|------------------------|----------|
| 2,128.22 | 7,470.55 | 1,965.51 | 3,854.76 | 7,709.52 | 2,497.13 | 1,357.63 |

Last calculated as at 30/11/2022

No 2024 budget provided

The Windmill Pre-School
Year Ended 31 July 2023

| | B/fwd | 1 | 2 |
|--|-------------|-------------|-------------|
| Income from Donations | - | - | 2,100.00 |
| Fees & Funding | - 85,268.85 | 85,268.85 | - 78,870.42 |
| Special Needs Funding | - | - | |
| Other | - 766.66 | 766.66 | - 1,407.08 |
| Fundraising Receipts | - 47.81 | 47.81 | - 223.25 |
| Fundraising Expenses | | - | |
| Wages | 69,464.91 | - 69,464.91 | |
| Employer pension | 1,065.86 | - 1,065.86 | |
| Hall Hire | 5,644.65 | - 5,644.65 | |
| Insurance | 679.20 | - 679.20 | |
| PSLA Membership | 109.25 | - 109.25 | |
| OFSTED Registration | 50.00 | - 50.00 | |
| Repairs & Renewals | 170.53 | - 170.53 | |
| Equipment | 2,848.00 | - 2,848.00 | |
| Consumables | 1,897.11 | - 1,897.11 | - 275.35 |
| Administration Costs | 522.63 | - 522.63 | |
| Training | 678.90 | - 678.90 | |
| Book-keeping & Finance | 1,500.00 | - 1,500.00 | |
| Bad Debt | 66.00 | - 66.00 | |
| Other | 772.38 | - 772.38 | |
| Unknown | 65.56 | - 65.56 | |
| Prepayments | 531.98 | | |
| Bank balance | 25,740.64 | | 82,876.10 |
| Cash in hand | 5.06 | | |
| Other creditors: General | - 49.47 | | |
| Other creditors: HMRC re July's PAYE & NI | - 436.24 | | |
| Other creditors: June & July pension contributions | | | |
| Accruals: August '23 Standard Monthly Wage Amounts | - 5,731.47 | | |
| August '23 Employer Pensions Contributions | - 92.51 | | |
| Income & Expenditure Account | - 3,941.42 | - 548.34 | |
| Redundancy Reserve | - 5,858.59 | | |
| Wages Reserve | - 9,619.64 | | |
| | - | - | - |

1 = P&L cleardown

2 = Bank receipts

3 = Expenditure

4 = Prepays reversal

5 = Prepayment

6 = Reverse wages accrual

7 = Enter wages accrual

8 = To enter June and July outstanding pension contributions

9 = Reversing prior year creditor re expenses owed to A Guney

10 = To split income between fundraising and donations per JB

11 = To adjust pension to reflect just employer element

12 = to enter petty cash transactions in the year

13 = To reallocate balance due to staff to other creditors

14 = to be re-entered in 2023/24 - balance due to A Gurney re expenses

| 12 | 13 | 14 | C/fwd |
|----------|---------|-------|-----------|
| | | - | 3,475.00 |
| | | - | 78,870.42 |
| | | - | - |
| | | - | 32.08 |
| - 835.50 | | - | 1,058.75 |
| 15.00 | | | 15.00 |
| | | | 71,080.56 |
| | | | 1,184.30 |
| | | | 5,614.15 |
| | | | 805.82 |
| | | | - |
| | | | 50.00 |
| | | | - |
| 173.81 | | | 1,577.11 |
| 652.25 | - 27.26 | | 2,230.02 |
| | | | 250.80 |
| | | | 850.42 |
| | | | 1,006.50 |
| | | | - |
| 271.70 | | | 764.20 |
| | | | - |
| | | | 547.69 |
| | | | 23,249.08 |
| - 277.26 | 27.26 | | 0.00 |
| - 27.26 | 27.26 | 27.26 | - |
| | | | - |
| | | - | 515.77 |
| | | - | 5,215.84 |
| | | - | 89.80 |
| | | - | 4,489.76 |
| | | - | 5,858.59 |
| | | - | 9,619.64 |
| - | - | - | - |

The Windmill Pre-School
Year Ended 31 July 2023

| | | 2023 | 2022 |
|-----------------|---------------|---------------|---------------|
| EYA (insuranc?) | 821.53 x 8/12 | <u>547.69</u> | <u>531.98</u> |

The Windmill Pre-School
Year Ended 31 July 2023

| | £ | £ |
|------------------------|-------------------|-------------------|
| Balance b/fwd | 25,740.64 | |
| Receipts | 82,876.10 | |
| Payments | | 85,367.66 |
| Difference written off | 0.88 | |
| Balance c/fwd | | 23,249.96 |
| | <u>108,617.62</u> | <u>108,617.62</u> |

-

| Year | Month | Type | Description | Income | Outgoing |
|------|-------|-------------|------------------|-----------|----------|
| 2022 | Jul | | | | |
| 2022 | Aug | Funding | ECC | 4,780.65 | |
| 2022 | Aug | Operating | Internet | | 0.60 |
| 2022 | Aug | Operating | Internet | | 4.80 |
| 2022 | Aug | Wages | Alina | | 47.77 |
| 2022 | Aug | Wages | Emma | | 700.54 |
| 2022 | Aug | Wages | Charlene | | 936.18 |
| 2022 | Aug | Wages | Jo | | 678.35 |
| 2022 | Aug | Wages | Claire | | 1,151.40 |
| 2022 | Aug | Wages | Anne | | 1,660.43 |
| 2022 | Aug | Wages | Anne | | 125.00 |
| 2022 | Aug | Wages | Anne | | 49.47 |
| 2022 | Aug | Wages | Nest - pension | | 215.86 |
| 2022 | Sept | Operating | Internet | | 0.60 |
| 2022 | Sept | ? | 001504 | | 144.94 |
| 2022 | Sept | Funding | ECC | 701.18 | |
| 2022 | Sept | Rent | Bolford St | | 605.00 |
| 2022 | Sept | Wages | Anne | | 125.00 |
| 2022 | Sept | Wages | HMRC | | 1,314.35 |
| 2022 | Sept | Wages | Emma | | 727.49 |
| 2022 | Sept | Wages | Charlene | | 944.93 |
| 2022 | Sept | Wages | Jo | | 774.03 |
| 2022 | Sept | Wages | Claire | | 1,122.52 |
| 2022 | Sept | Wages | Anne | | 1,710.00 |
| 2022 | Sept | Fees | National Savings | 330.00 | |
| 2022 | Sept | Wages | Nest - pension | | 227.75 |
| 2022 | Oct | Fees | Millie Redgwell | 414.00 | |
| 2022 | Oct | ? | 500252 | 770.00 | |
| 2022 | Oct | Fees | Megan Blackburn | 1,260.00 | |
| 2022 | Oct | Fees | Max Frankel | 385.00 | |
| 2022 | Oct | Fees | National Savings | 257.99 | |
| 2022 | Oct | Rent | Bolford St | | 574.75 |
| 2022 | Oct | Consumables | Gompels | | 67.23 |
| 2022 | Oct | ? | YPO | | 94.63 |
| 2022 | Oct | Training | Findel | | 101.38 |
| 2022 | Oct | Fees | Alisha-Marie Day | 770.00 | |
| 2022 | Oct | Funding | ECC | 11,139.80 | |
| 2022 | Oct | Wages | Anne | | 125.00 |
| 2022 | Oct | Wages | Emma | | 717.51 |
| 2022 | Oct | Wages | Charlene | | 944.93 |
| 2022 | Oct | Wages | Jo | | 788.27 |
| 2022 | Oct | Wages | Claire | | 1,331.09 |
| 2022 | Oct | Wages | Anne | | 1,584.11 |
| 2022 | Oct | Wages | Nest - pension | | 237.28 |
| 2022 | Nov | Funding | ECC | 177.45 | |
| 2022 | Nov | Operating | Internet | | 0.60 |
| 2022 | Nov | Fees | National Savings | 180.00 | |

| | | | | |
|----------|----------------|-------------------|----------|----------|
| 2022 Nov | Operating | Internet | | 16.80 |
| 2022 Nov | Activities | Tiny Tempos | | 50.00 |
| 2022 Nov | Rent | Bolford St | | 544.50 |
| 2022 Nov | Wages | Emma | | 482.88 |
| 2022 Nov | Wages | Charlene | | 1,049.71 |
| 2022 Nov | Wages | Jo | | 799.34 |
| 2022 Nov | Wages | Claire | | 1,367.78 |
| 2022 Nov | Wages | Anne | | 1,539.75 |
| 2022 Nov | Operating | Internet | | 9.60 |
| 2022 Dec | ? | 001505 | | 100.00 |
| 2022 Dec | Wages | Anne | | 33.64 |
| 2022 Dec | ? | TTS Group | | 66.83 |
| 2022 Dec | Operating | Internet | | 0.60 |
| 2022 Dec | Operating | Internet | | 4.80 |
| 2022 Dec | Wages | Emma | | 889.56 |
| 2022 Dec | Wages | Anne | | 1,716.36 |
| 2022 Dec | Wages | Claire | | 1,066.79 |
| 2022 Dec | Wages | Charlene | | 691.00 |
| 2022 Dec | Wages | Jo | | 871.34 |
| 2022 Dec | Activities | Lorna | | 180.00 |
| 2022 Dec | Funding | ECC | 6,398.77 | |
| 2023 Jan | Operating | Internet | | 0.60 |
| 2023 Jan | Operating | Ofsted | | 50.00 |
| 2023 Jan | Funding | ECC | 40.95 | |
| 2023 Jan | Fees | National Savings | 396.00 | |
| 2023 Jan | Funding | ECC | 29.40 | |
| 2023 Jan | ? | Cauliflower Group | 40.50 | |
| 2023 Jan | Rent | Bolford St | | 514.00 |
| 2023 Jan | Administrative | Payslip service | | 157.50 |
| 2023 Jan | Activities | SC Sports | | 45.00 |
| 2023 Jan | Rent | Bolford St | | 363.00 |
| 2023 Jan | Fees | National Savings | 302.50 | |
| 2023 Jan | Operating | Internet | | 4.80 |
| 2023 Jan | Fees | National Savings | 330.00 | |
| 2023 Jan | Administrative | Walden local | | 118.00 |
| 2023 Jan | Fees | Peter Dedekind | 275.00 | |
| 2023 Jan | Fees | Alisha-Marie Day | 605.00 | |
| 2023 Jan | Training | Findel | | 221.26 |
| 2023 Jan | Consumables | Gompels | | 1,403.30 |
| 2023 Jan | ? | TTS Group | | 66.83 |
| 2023 Jan | Wages | Jo | | 773.63 |
| 2023 Jan | Wages | Anne | | 1,638.83 |
| 2023 Jan | Wages | Claire | | 1,082.83 |
| 2023 Jan | Wages | Charlene | | 923.32 |
| 2023 Jan | Wages | Emma | | 727.48 |
| 2023 Jan | Fees | National Savings | 234.00 | |
| 2023 Jan | Charitable | Amazon | 9.23 | |
| 2023 Jan | Wages | Nest - pension | | 641.42 |
| 2023 Feb | ? | TTS Group | | 197.99 |
| 2023 Feb | Consumables | Gompels | | 96.06 |

| | | | | |
|----------|-------------|-----------------|-----------|----------|
| 2023 Feb | Rent | Bolford St | | 453.75 |
| 2023 Feb | Fees | Vicary | 240.00 | |
| 2023 Feb | ? | 500204 | 605.00 | |
| 2023 Feb | Wages | Anne | | 92.89 |
| 2023 Feb | Operating | Internet | | 0.60 |
| 2023 Feb | Fees | Frankel | 302.50 | |
| 2023 Feb | Activities | SC Sports | | 45.00 |
| 2023 Feb | Training | Findel | | 125.93 |
| 2023 Feb | Consumables | Gompels | | 132.92 |
| 2023 Feb | Consumables | Lorna | | 24.00 |
| 2023 Feb | Funding | ECC | 10,610.48 | |
| 2023 Feb | Operating | Internet | | 4.80 |
| 2023 Feb | Fees | Vicary | 720.00 | |
| 2023 Feb | Funding | ECC | 54.60 | |
| 2023 Feb | Wages | HMRC | | 823.09 |
| 2023 Feb | Wages | Emma | | 851.09 |
| 2023 Feb | Wages | Anne | | 1,637.82 |
| 2023 Feb | Wages | Claire | | 1,098.89 |
| 2023 Feb | Wages | Charlene | | 896.30 |
| 2023 Feb | Wages | Jo | | 717.06 |
| 2023 Mar | Rent | Bolford St | | 695.75 |
| 2023 Mar | Training | Findel | | 125.93 |
| 2023 Mar | Consumables | Gompels | 275.35 | |
| 2023 Mar | Operating | Internet | | 0.60 |
| 2023 Mar | Wages | HMRC | | 372.99 |
| 2023 Mar | Operating | Internet | | 4.80 |
| 2023 Mar | Wages | Anne | | 1,563.06 |
| 2023 Mar | Wages | Claire | | 1,161.08 |
| 2023 Mar | Wages | Charlene | | 1,172.39 |
| 2023 Mar | Wages | Jo | | 943.33 |
| 2023 Apr | Wages | Payslip service | | 85.20 |
| 2023 Apr | Rent | Bolford St | | 302.50 |
| 2023 Apr | Wages | Charlene | | 17.46 |
| 2023 Apr | Wages | HMRC | | 744.26 |
| 2023 Apr | Wages | Nest - pension | | 216.88 |
| 2023 Apr | Operating | EYA | | 821.53 |
| 2023 Apr | Operating | Internet | | 6.00 |
| 2023 Apr | Wages | Anne | | 37.96 |
| 2023 Apr | ? | TTS Group | | 486.66 |
| 2023 Apr | Activities | SC Sports | | 45.00 |
| 2023 Apr | Consumables | Kelly | | 32.65 |
| 2023 Apr | Wages | Claire | | 51.68 |
| 2023 Apr | Funding | ECC | 12,324.78 | |
| 2023 Apr | Operating | Internet | | 4.80 |
| 2023 Apr | Charitable | Amazon | 5.00 | |
| 2023 Apr | Wages | Anne | | 1,945.65 |
| 2023 Apr | Wages | Claire | | 1,342.18 |
| 2023 Apr | Wages | Jo | | 1,012.90 |
| 2023 Apr | Wages | Megan | | 391.70 |
| 2023 Apr | Wages | Carla | | 345.75 |

| | | | | |
|----------|------------|------------------|-----------|----------|
| 2023 Apr | Wages | Victoria | | 871.59 |
| 2023 Apr | Training | Noodle | | 144.00 |
| 2023 Apr | Wages | Anne | | 44.96 |
| 2023 Apr | Wages | HMRC | | 858.63 |
| 2023 May | Fees | National Savings | 390.00 | |
| 2023 May | Fees | National Savings | 300.00 | |
| 2023 May | Fees | Peter Dedekind | 390.00 | |
| 2023 May | Wages | Nest - pension | | 240.74 |
| 2023 May | Operating | Internet | | 6.00 |
| 2023 May | Charitable | Easy fundraising | 27.75 | |
| 2023 May | Fees | National Savings | 455.00 | |
| 2023 May | Charitable | Amazon | 17.85 | |
| 2023 May | Fees | Oakley Clark | 845.00 | |
| 2023 May | Fees | National Savings | 315.00 | |
| 2023 May | Fees | Max Vicary | 1,470.00 | |
| 2023 May | Operating | Internet | | 4.80 |
| 2023 May | Fees | Jasper Healey | 630.00 | |
| 2023 May | ? | TFC | 2,100.00 | |
| 2023 May | Wages | HMRC | | 732.19 |
| 2023 May | Fees | Alisha-Marie Day | 845.00 | |
| 2023 May | Wages | Jo | | 846.99 |
| 2023 May | Wages | Anne | | 1,903.71 |
| 2023 May | Wages | Claire | | 1,246.04 |
| 2023 May | Wages | Carla | | 287.86 |
| 2023 May | Wages | Megan | | 241.19 |
| 2023 May | Wages | Victoria | | 747.96 |
| 2023 May | Fees | National Savings | 273.00 | |
| 2023 Jun | Fees | National Savings | 300.00 | |
| 2023 Jun | Funding | ECC | 15,616.77 | |
| 2023 Jun | Operating | Internet | | 6.00 |
| 2023 Jun | Fees | National Savings | 1,560.00 | |
| 2023 Jun | Wages | Nest - pension | | 249.41 |
| 2023 Jun | Fees | National Savings | 840.00 | |
| 2023 Jun | Operating | Internet | | 4.80 |
| 2023 Jun | Fees | Max Frankel | 422.50 | |
| 2023 Jun | Wages | Anne | | 36.80 |
| 2023 Jun | Wages | Jo | | 14.91 |
| 2023 Jun | Wages | Claire | | 24.49 |
| 2023 Jun | Wages | Payslip service | | 388.80 |
| 2023 Jun | Funding | ECC | 683.10 | |
| 2023 Jun | Fees | Nicola Morgan | 10.00 | |
| 2023 Jun | Fees | Greenbaum | 10.00 | |
| 2023 Jun | Wages | Carla | | 224.85 |
| 2023 Jun | Wages | Megan | | 452.60 |
| 2023 Jun | Wages | Jo | | 1,020.12 |
| 2023 Jun | Wages | Claire | | 1,385.87 |
| 2023 Jun | Wages | Anne | | 2,026.52 |
| 2023 Jun | Wages | HMRC | | 931.06 |
| 2023 Jul | Wages | Nest - pension | | 221.43 |
| 2023 Jul | Fees | Dominic Brindle | 15.00 | |

| | | | | |
|----------|------------|------------------|-----------|-----------|
| 2023 Jul | Fees | Rohan Dixon | 10.00 | |
| 2023 Jul | Fees | S Hurrell | 10.00 | |
| 2023 Jul | Wages | Claire | | 53.82 |
| 2023 Jul | Wages | Anne | | 158.20 |
| 2023 Jul | Training | Findel | | 131.92 |
| 2023 Jul | Rent | Bolford St | | 1,149.50 |
| 2023 Jul | Fees | Gemma Cater | 10.00 | |
| 2023 Jul | Fees | Barron | 15.00 | |
| 2023 Jul | Fees | Croot | 10.00 | |
| 2023 Jul | Operating | Internet | | 6.00 |
| 2023 Jul | Fees | Norton | 10.00 | |
| 2023 Jul | Fees | Lauren Boardman | 10.00 | |
| 2023 Jul | Fees | Coopersmith | 10.00 | |
| 2023 Jul | ? | ICO | | 35.00 |
| 2023 Jul | Fees | Andrew Smith | 10.00 | |
| 2023 Jul | Fees | Shanks | 10.00 | |
| 2023 Jul | Fees | Daniels | 15.00 | |
| 2023 Jul | Rent | Bolford St | | 411.40 |
| 2023 Jul | Activities | SC Sports | | 45.00 |
| 2023 Jul | Activities | Tiny Tempos | | 82.50 |
| 2023 Jul | Operating | Internet | | 4.80 |
| 2023 Jul | Fees | National Savings | 275.00 | - |
| 2023 Jul | Wages | Howard | | 760.00 |
| 2023 Jul | Wages | Anne | | 1,973.04 |
| 2023 Jul | Wages | Carla | | 441.36 |
| 2023 Jul | Wages | Jo | | 918.77 |
| 2023 Jul | Wages | Claire | | 1,384.88 |
| 2023 Jul | Wages | Megan | | 510.89 |
| 2023 Jul | Wages | HMRC | | 960.51 |
| | | | 82,876.10 | 85,367.66 |

| Balance date | Balance | INCOI | | | |
|--------------|-----------|----------------|-------------|-------------|---------|
| | | Funding ECC | Fees NSI | Direct Fees | Unknown |
| 31/07/2022 | 25,740.64 | | | | |
| 01/08/2022 | 30,521.29 | 4,780.65 | | | |
| | 30,520.69 | | | | |
| | 30,515.89 | | | | |
| | 30,468.12 | | | | |
| | 29,767.58 | | | | |
| | 28,831.40 | | | | |
| | 28,153.05 | | | | |
| | 27,001.65 | | | | |
| | 25,341.22 | | | | |
| | 25,216.22 | | | | |
| | 25,166.75 | | | | |
| 31/08/2022 | 24,950.89 | | | | |
| 01/09/2022 | 24,950.29 | | | | |
| | 24,805.35 | | | | |
| | 25,506.53 | 701.18 | | | |
| | 24,901.53 | | | | |
| | 24,776.53 | | | | |
| | 23,462.18 | | | | |
| | 22,734.69 | | | | |
| | 21,789.76 | | | | |
| | 21,015.73 | | | | |
| | 19,893.21 | | | | |
| | 18,183.21 | | | | |
| | 18,513.21 | | 330.00 | | |
| 30/09/2022 | 18,285.46 | | | | |
| 01/10/2022 | 18,699.46 | | | 414.00 | |
| | 19,469.46 | | | | 770.00 |
| | 20,729.46 | | | 1,260.00 | |
| | 21,114.46 | | | 385.00 | |
| | 21,372.45 | | 257.99 | | |
| | 20,797.70 | | | | |
| | 20,730.47 | | | | |
| | 20,635.84 | | | | |
| | 20,534.46 | | | | |
| | 21,304.46 | | | 770.00 | |
| | 32,444.26 | 11,139.80 | | | |
| | 32,319.26 | | | | |
| | 31,601.75 | | | | |
| | 30,656.82 | | | | |
| | 29,868.55 | | | | |
| | 28,537.46 | | | | |
| | 26,953.35 | | | | |
| 31/10/2022 | 26,716.07 | - | | | |
| 01/11/2022 | 26,893.52 | 177.45 | | | |
| | 26,892.92 | | | | |
| | 27,072.92 | | 180.00 | | |

| | | | | |
|------------|-----------|----------|--------|--------|
| | 27,056.12 | | | |
| | 27,006.12 | | | |
| | 26,461.62 | | | |
| | 25,978.74 | | | |
| | 24,929.03 | | | |
| | 24,129.69 | | | |
| | 22,761.91 | | | |
| | 21,222.16 | | | |
| 30/11/2022 | 21,212.56 | | | |
| | 21,112.56 | | | |
| | 21,078.92 | | | |
| | 21,012.09 | | | |
| | 21,011.49 | | | |
| | 21,006.69 | | | |
| | 20,117.13 | | | |
| | 18,400.77 | | | |
| | 17,333.98 | | | |
| | 16,642.98 | | | |
| | 15,771.64 | | | |
| | 15,591.64 | | | |
| 31/12/2022 | 21,990.41 | 6,398.77 | | |
| 01/01/2023 | 21,989.81 | | | |
| | 21,939.81 | | | |
| | 21,980.76 | 40.95 | | |
| | 22,376.76 | | 396.00 | |
| | 22,406.16 | 29.40 | | |
| | 22,446.66 | | | |
| | 21,932.66 | | | |
| | 21,775.16 | | | |
| | 21,730.16 | | | |
| | 21,367.16 | | | |
| | 21,669.66 | | 302.50 | |
| | 21,664.86 | | | |
| | 21,994.86 | | 330.00 | |
| | 21,876.86 | | | |
| | 22,151.86 | | | 275.00 |
| | 22,756.86 | | | 605.00 |
| | 22,535.60 | | | |
| | 21,132.30 | | | |
| | 21,065.47 | | | |
| | 20,291.84 | | | |
| | 18,653.01 | | | |
| | 17,570.18 | | | |
| | 16,646.86 | | | |
| | 15,919.38 | | | |
| | 16,153.38 | | 234.00 | |
| | 16,162.61 | | | |
| 31/01/2023 | 15,521.19 | | | |
| 01/02/2023 | 15,323.20 | | | |
| | 15,227.14 | | | |

| | | | |
|------------|-----------|-----------|--------|
| | 14,773.39 | | |
| | 15,013.39 | | 240.00 |
| | 15,618.39 | | 605.00 |
| | 15,525.50 | | |
| | 15,524.90 | | |
| | 15,827.40 | | 302.50 |
| | 15,782.40 | | |
| | 15,656.47 | | |
| | 15,523.55 | | |
| | 15,499.55 | | |
| | 26,110.03 | 10,610.48 | |
| | 26,105.23 | | |
| | 26,825.23 | | 720.00 |
| | 26,879.83 | 54.60 | |
| | 26,056.74 | | |
| | 25,205.65 | | |
| | 23,567.83 | | |
| | 22,468.94 | | |
| | 21,572.64 | | |
| 28/02/2023 | 20,855.58 | | |
| 01/03/2023 | 20,159.83 | | |
| | 20,033.90 | | |
| | 20,309.25 | | |
| | 20,308.65 | | |
| | 19,935.66 | | |
| | 19,930.86 | | |
| | 18,367.80 | | |
| | 17,206.72 | | |
| | 16,034.33 | | |
| 31/08/2023 | 15,091.00 | 0.22 | |
| 01/04/2023 | 15,005.80 | | |
| | 14,703.30 | | |
| | 14,685.84 | | |
| | 13,941.58 | | |
| | 13,724.70 | | |
| | 12,903.17 | | |
| | 12,897.17 | | |
| | 12,859.21 | | |
| | 12,372.55 | | |
| | 12,327.55 | | |
| | 12,294.90 | | |
| | 12,243.22 | | |
| | 24,568.00 | 12,324.78 | |
| | 24,563.20 | | |
| | 24,568.20 | | |
| | 22,622.55 | | |
| | 21,280.37 | | |
| | 20,267.47 | | |
| | 19,875.77 | | |
| | 19,530.02 | | |

| | | | | |
|------------|-----------|------|-----------|----------|
| | 18,658.43 | | | |
| | 18,514.43 | | | |
| | 18,469.47 | | | |
| 30/04/2023 | 17,610.84 | 0.88 | | |
| 01/05/2023 | 18,000.84 | | 390.00 | |
| | 18,300.84 | | 300.00 | |
| | 18,690.84 | | 390.00 | |
| | 18,450.10 | | | |
| | 18,444.10 | | | |
| | 18,471.85 | 0.88 | | |
| | 18,926.85 | | 455.00 | |
| | 18,944.70 | | | 845.00 |
| | 19,789.70 | | | |
| | 20,104.70 | | 315.00 | |
| | 21,574.70 | | | 1,470.00 |
| | 21,569.90 | 0.88 | | |
| | 22,199.90 | | | 630.00 |
| | 24,299.90 | | | |
| | 23,567.71 | | | |
| | 24,412.71 | 0.88 | | 845.00 |
| | 23,565.72 | | | |
| | 21,662.01 | | | |
| | 20,415.97 | | | |
| | 20,128.11 | | | |
| | 19,886.92 | | | |
| | 19,138.96 | | | |
| 31/05/2023 | 19,411.96 | 0.88 | 273.00 | |
| 01/06/2023 | 19,711.96 | | 300.00 | |
| | 35,328.73 | | 15,616.77 | |
| | 35,322.73 | | | |
| | 36,882.73 | | 1,560.00 | |
| | 36,633.32 | | | |
| | 37,473.32 | | 840.00 | |
| | 37,468.52 | | | |
| | 37,891.02 | | | 422.50 |
| | 37,854.22 | | | |
| | 37,839.31 | | | |
| | 37,814.82 | | | |
| | 37,426.02 | | | |
| | 38,109.12 | | 683.10 | |
| | 38,119.12 | | | |
| | 38,129.12 | | | |
| | 37,904.27 | | | |
| | 37,451.67 | | | |
| | 36,431.55 | | | |
| | 35,045.68 | | | |
| | 33,019.16 | | | |
| 30/06/2023 | 32,088.10 | 0.88 | | |
| 01/07/2023 | 31,866.67 | | | |
| | 31,881.67 | | | |

| | | | | |
|------------|-----------|-----------|----------|----------|
| | 31,891.67 | | | |
| | 31,901.67 | | | |
| | 31,847.85 | | | |
| | 31,689.65 | | | |
| | 31,557.73 | | | |
| | 30,408.23 | | | |
| | 30,418.23 | | | |
| | 30,433.23 | | | |
| | 30,443.23 | | | |
| | 30,437.23 | | | |
| | 30,447.23 | | | |
| | 30,457.23 | | | |
| | 30,467.23 | | | |
| | 30,432.23 | | | |
| | 30,442.23 | 0.88 | | |
| | 30,452.23 | | | |
| | 30,467.23 | | | |
| | 30,055.83 | | | |
| | 30,010.83 | | | |
| | 29,928.33 | | | |
| | 29,923.53 | | | |
| | 30,198.53 | | 275.00 | |
| | 29,438.53 | | | |
| | 27,465.49 | | | |
| | 27,024.13 | 1.08 | | |
| | 26,105.36 | | | |
| | 24,720.48 | | | |
| | 24,209.59 | | | |
| 31/07/2023 | 23,249.08 | | | |
| | | <hr/> | | |
| | | 62,557.93 | 7,128.49 | 9,184.00 |
| | | <hr/> | | |
| | | 1,375.00 | | |

[illegible]

| | | | |
|-------|--------|--------------------|-------------|
| | | Consumables refund | |
| Grant | Amazon | Gompels | Fundraising |

Grant

Amazon

Gompels

Fundraising

Internet

**Operating
Ofsted SubICO**

EYA

0.60

4.80

0.60

0.60

16.80

9.60

0.60

4.80

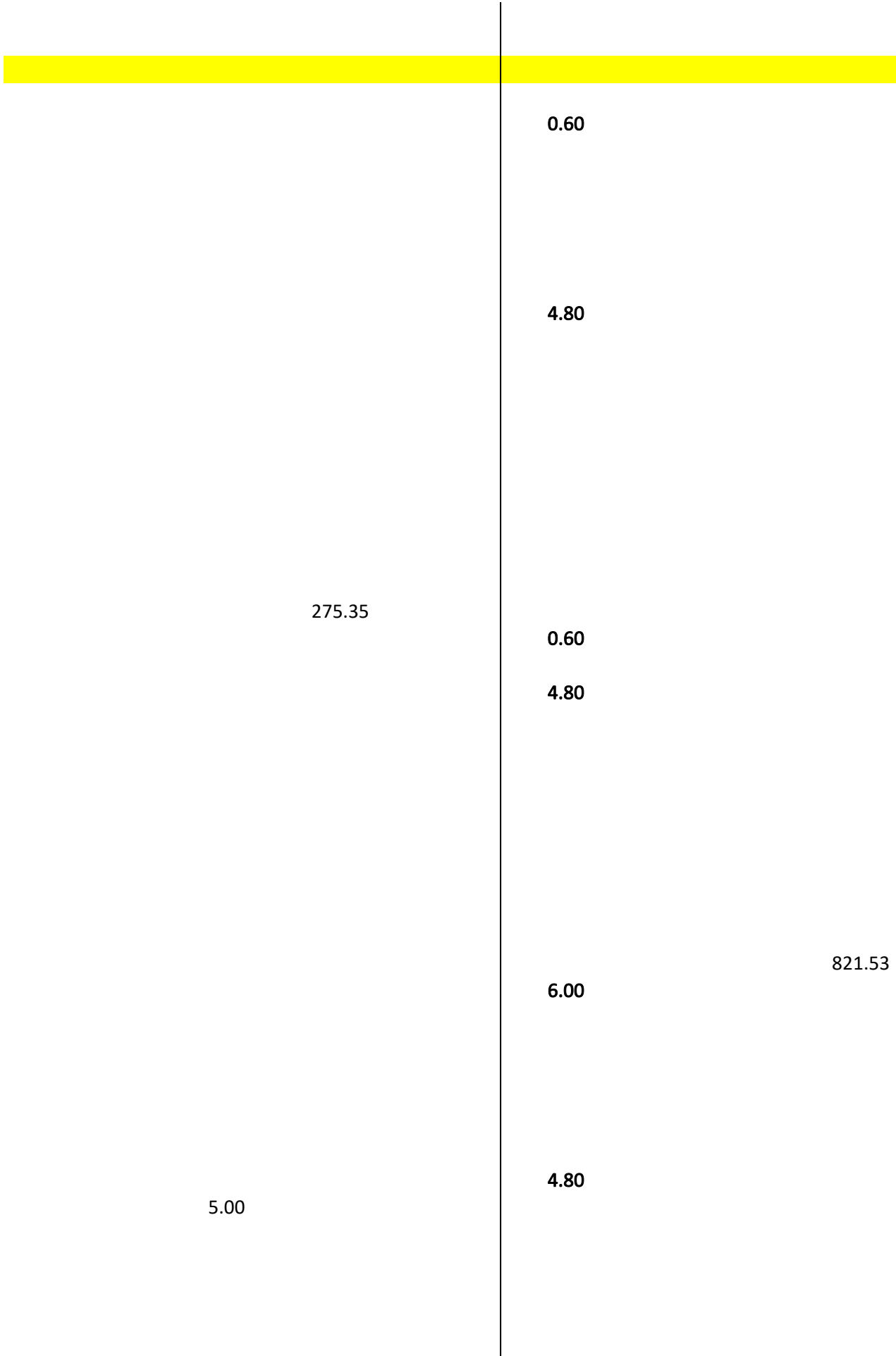
0.60

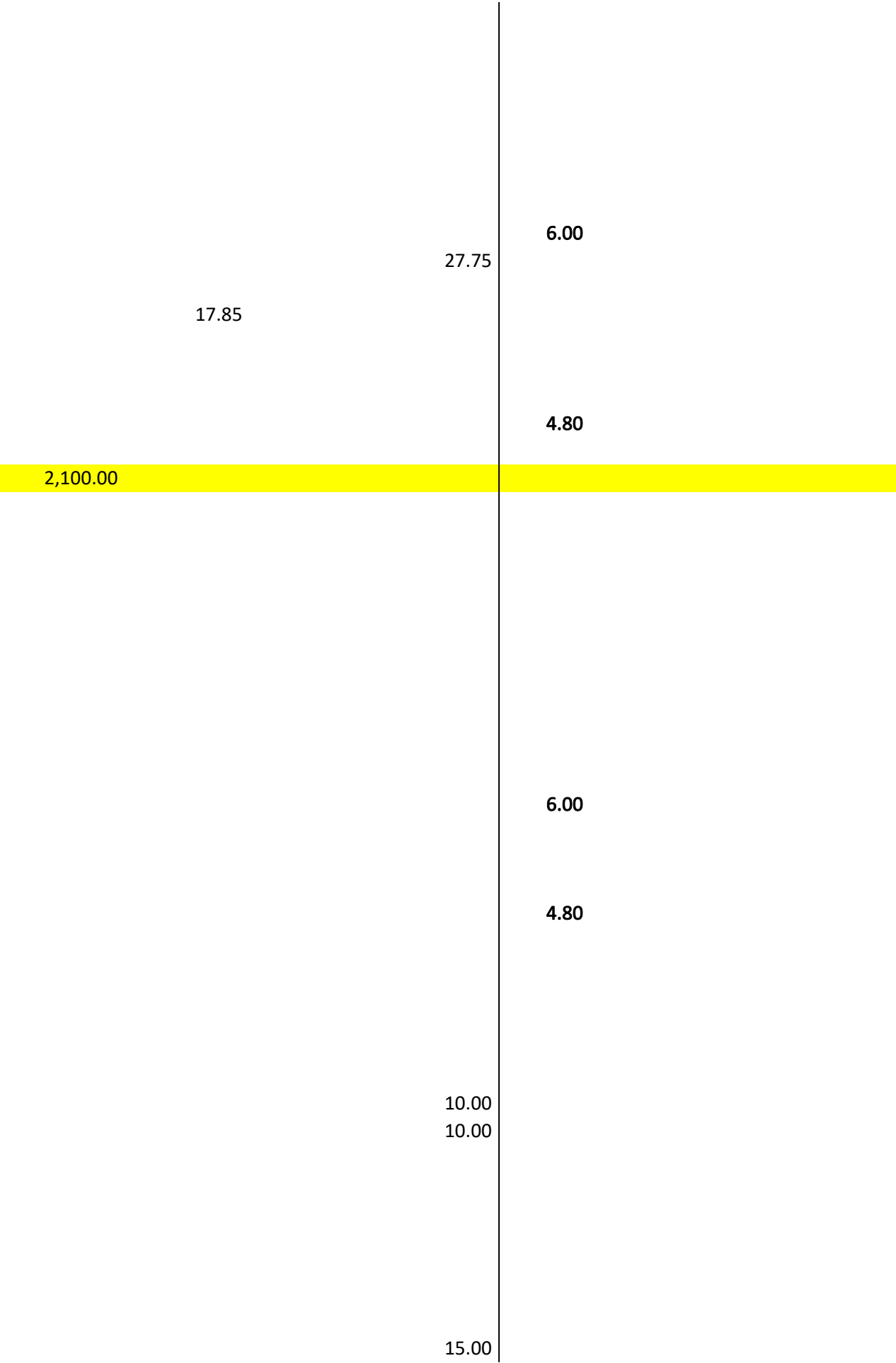
50.00

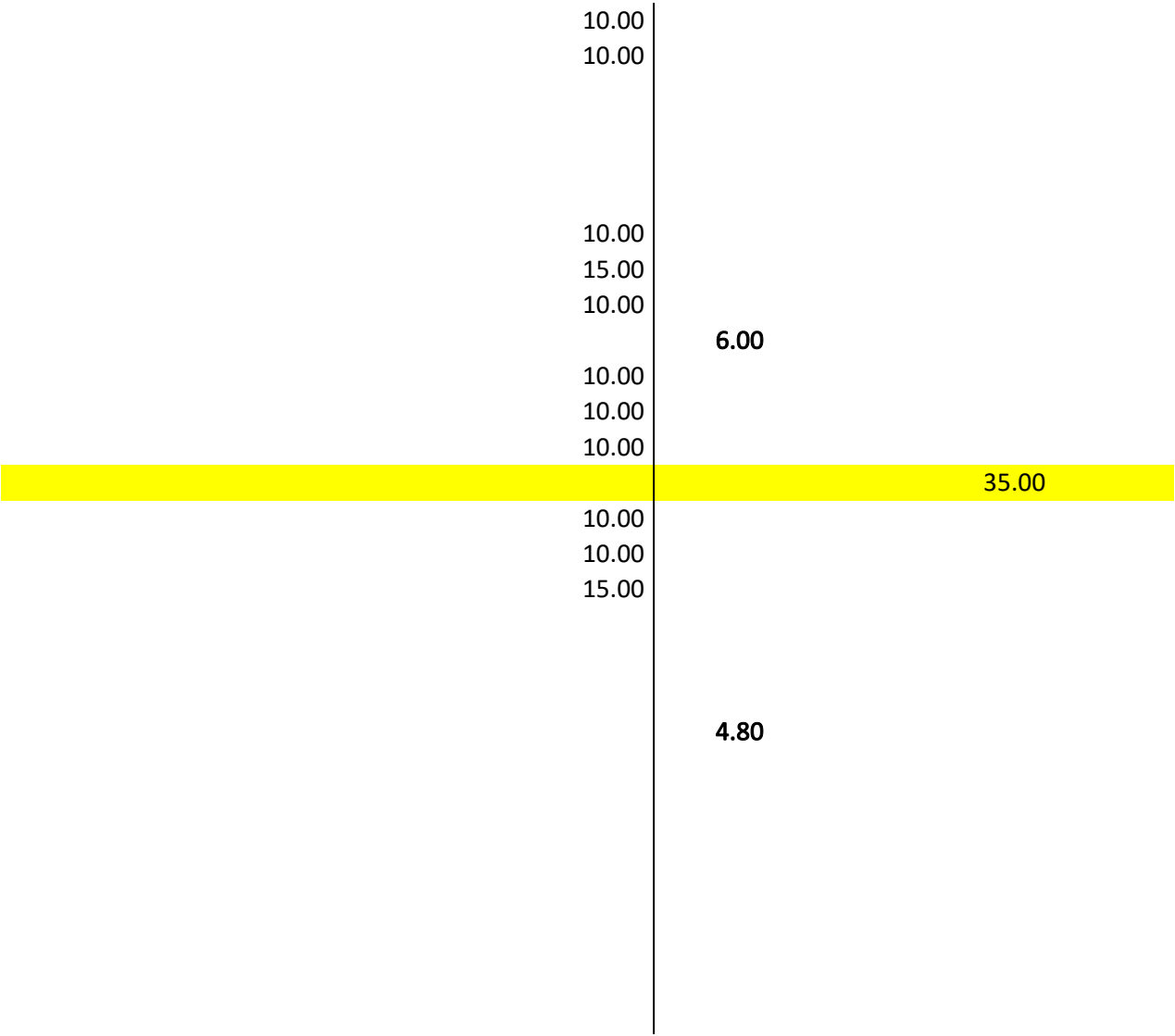
40.50

4.80

9.23







| | | | | | | | |
|----------|-------|--------|--------|-------|-------|-------|--------|
| 2,100.00 | 32.08 | 275.35 | 223.25 | 97.80 | 50.00 | 35.00 | 821.53 |
|----------|-------|--------|--------|-------|-------|-------|--------|

= usage of EYPP (£250 of £1,403.30)

| | | | | | | | |
|-------------------|--|---------|-------------|-----------|------|----------|---------------------|
| Activities | Administrative Advertising? | Payslip | Consumables | Equipment | Rent | Training | Pension Payments |
|-------------------|--|---------|-------------|-----------|------|----------|---------------------|

215.86

605.00

227.75

574.75

67.23

94.63

101.38

237.28

50.00

544.50

66.83

180.00

514.00

157.50

45.00

363.00

118.00

221.26

1,403.30

66.83

641.42

197.99

96.06

453.75



45.00

125.93

132.92
24.00

695.75

125.93

85.20

302.50

216.88

486.66

45.00

32.65

0

144

240.74

249.41

388.80

221.43

131.92
1,149.50



45.00
82.50

411.40

| | | | | | | | |
|--------|--------|--------|----------|----------|----------|--------|----------|
| 492.50 | 118.00 | 631.50 | 1,265.80 | 1,403.30 | 5,614.15 | 850.42 | 2,250.77 |
|--------|--------|--------|----------|----------|----------|--------|----------|

| Wages | Accountancy & Bookkeeping | Expense reimbursements | Petty cash |
|---------|---------------------------|------------------------|------------|
| | | 47.77 | |
| 700.54 | | | |
| 936.18 | | | |
| 678.35 | | | |
| 1151.4 | | | |
| 1660.43 | | | |
| | 125 | | |
| | | 49.47 | |
| | | | 144.94 |
| | 125 | | |
| 1314.35 | | | |
| 727.49 | | | |
| 944.93 | | | |
| 774.03 | | | |
| 1122.52 | | | |
| 1710 | | | |
| | 125 | | |
| 717.51 | | | |
| 944.93 | | | |
| 788.27 | | | |
| 1331.09 | | | |
| 1584.11 | | | |

100

[illegible]

[illegible]

[illegible]

— — — — —

| Date | Amount | Where | Category |
|------------|--------|----------------------|-------------|
| 7/18/2022 | £25.10 | aldi | consumables |
| 9/1/2022 | £13.50 | Wilko | consumables |
| 9/2/2022 | £3.30 | tesco | consumables |
| 9/5/2022 | £11.98 | Amazon | consumables |
| 9/14/2022 | £4.99 | Chemist | consumables |
| 9/15/2022 | £5 | tesco | consumables |
| 9/18/2022 | £10.50 | Homebase | consumables |
| 9/18/2022 | £10.50 | Tesco | consumables |
| 9/20/2022 | £9.99 | aldi | consumables |
| 9/20/2022 | £2.42 | tesco | consumables |
| 9/22/2022 | £2.00 | Asda | consumables |
| 9/26/2022 | £8.97 | aldi | consumables |
| 9/28/2022 | £23.50 | Homebase | consumables |
| 10/1/2022 | £4.45 | tesco | consumables |
| 10/15/2022 | £20.00 | facebook marketplace | consumables |
| 10/18/2022 | £6.00 | facebook marketplace | consumables |
| 11/3/2022 | £11.74 | tesco | consumables |
| 11/26/2022 | £2.46 | home bargains | consumables |
| 11/26/2022 | £7.50 | the works | consumables |
| 11/30/2022 | £9.28 | home bargains | consumables |
| 12/5/2022 | £7.65 | tesco | consumables |
| 12/14/2022 | £2.10 | aldi | consumables |
| 12/14/2022 | £6.92 | tesco | consumables |
| 1/5/2023 | £8.75 | wickes | consumables |
| 1/8/2023 | £6.02 | aldi | consumables |
| 1/14/2023 | £2.29 | tesco | consumables |
| 1/16/2023 | £3.87 | tesco | consumables |
| 1/24/2023 | £24.27 | aldi | consumables |
| 2/20/2023 | £24.73 | tesco | consumables |
| 2/27/2023 | £33.74 | B and M | consumables |
| 3/13/2023 | £13.27 | aldi | consumables |
| 3/16/2023 | £16.99 | B and M | consumables |
| 3/16/2023 | £47.48 | tesco | consumables |
| 3/22/2023 | £5.96 | Aldi | consumables |
| 3/26/2023 | £4.30 | Homebase | consumables |
| 3/26/2023 | £7.22 | Tesco | consumables |
| 4/17/2023 | £15.38 | Aldi | consumables |
| 4/21/2023 | £22.28 | Aldi | consumables |
| 4/21/2023 | £7.56 | Aldi | consumables |
| 4/26/2023 | £7.49 | ryman | consumables |
| 4/28/2023 | £12.02 | Guildhall Stores | consumables |
| 4/29/2023 | £14.38 | amazon | consumables |
| 5/1/2023 | £6.49 | amazon | consumables |
| 5/3/2023 | £17.75 | Waitrose | consumables |
| 5/3/2023 | £90.71 | Aldi | consumables |
| 5/9/2023 | £1.80 | tesco | consumables |
| 5/11/2023 | £1.39 | Guildhall Stores | consumables |
| 5/14/2023 | £14.52 | tesco | consumables |
| 5/14/2023 | £8.72 | aldi | consumables |

| | | |
|-----------|--|--------------------|
| 5/14/2023 | £5.00 Sainsburys | consumables |
| 5/15/2023 | £6.09 B and M | consumables |
| 5/16/2023 | £9.02 tesco | consumables |
| 5/17/2023 | £3.36 Waitrose | consumables |
| 5/29/2023 | £15 Thaxted Fayre Trust | Fundraising (cost) |
| 5/29/2023 | £25.00 facebook marketplace | consumables |
| 5/31/2023 | £4.05 Sainsburys | consumables |
| 6/2/2023 | £8.50 St Elizabeth's | clothes |
| 6/2/2023 | £2.40 tesco | consumables |
| 6/2/2023 | £3.24 B and M | consumables |
| 6/3/2023 | £9.71 Aldi | consumables |
| 6/10/2023 | £8.89 aldi | consumables |
| 6/12/2023 | £19.27 Aldi | consumables |
| 6/12/2023 | £15.30 B and M | consumables |
| 6/14/2023 | £11.64 Guildhall Stores | consumables |
| 6/15/2023 | £32.33 aldi | consumables |
| 6/17/2023 | £13.99 homebase | consumables |
| 6/17/2023 | £14.74 aldi | consumables |
| 6/20/2023 | £4.99 aldi | consumables |
| 6/22/2023 | £7.02 aldi | consumables |
| 6/23/2023 | £32.50 B and M | consumables |
| 6/29/2023 | £7.00 post office | consumables |
| 6/29/2023 | £14.00 aldi | consumables |
| 7/2/2023 | £17.34 aldi | consumables |
| 7/2/2023 | £11.66 aldi | consumables |
| 7/9/2023 | £15.00 timpsons | consumables |
| 7/9/2023 | £14.66 Tesco | consumables |
| 7/10/2023 | £53.14 aldi | consumables |
| 7/14/2023 | £9.19 dorringtons | consumables |
| 7/18/2023 | £59.50 sainsburys | consumables |
| | £15.00 plants | consumables |
| | £15.00 car boot sale | consumables |
| ?? | -£835.50 Run around windmill sponsorship | Income |

| | Total | Consumables | Fundraising | Other |
|---------------------------------|--------|-------------|-------------|-------|
| | £25.10 | 25.10 | | |
| | £13.50 | | | |
| | £3.30 | 3.30 | | |
| | £11.98 | | | |
| | £4.99 | 4.99 | | |
| | £5.00 | 5.00 | | |
| | £10.50 | | | |
| | £10.50 | 10.50 | | |
| | £9.99 | 9.99 | | |
| | £2.42 | 2.42 | | |
| | £2.00 | 2.00 | | |
| | £8.97 | 8.97 | | |
| | £23.50 | | | |
| | £4.45 | 4.45 | | |
| petty cash voucher | £20.00 | | | |
| petty cash voucher | £6.00 | | | |
| | £11.74 | 11.74 | | |
| | £2.46 | 2.46 | | |
| | £7.50 | 7.50 | | |
| | £9.28 | 9.28 | | |
| | £7.65 | 7.65 | | |
| | £2.10 | 2.10 | | |
| | £6.92 | 6.92 | | |
| | £8.75 | 8.75 | | |
| | £6.02 | 6.02 | | |
| | £2.29 | 2.29 | | |
| | £3.87 | 3.87 | | |
| stay and play- chinese new year | £24.27 | - | | 24.27 |
| stay and play - pancake day | £24.73 | - | | 24.73 |
| | £33.74 | | | |
| petty cash voucher | £13.27 | 13.27 | | |
| mothers day | £16.99 | | | 16.99 |
| mothers day | £47.48 | | | 47.48 |
| | £5.96 | 5.96 | | |
| | £4.30 | 4.30 | | |
| | £7.22 | 7.22 | | |
| | £15.38 | 15.38 | | |
| | £22.28 | 22.28 | | |
| | £7.56 | 7.56 | | |
| | £7.49 | 7.49 | | |
| | £12.02 | 12.02 | | |
| coronation event | £14.38 | - | | 14.38 |
| | £6.49 | 6.49 | | |
| | £17.75 | 17.75 | | |
| coronation event | £90.71 | - | | 90.71 |
| | £1.80 | 1.80 | | |
| | £1.39 | 1.39 | | |
| | £14.52 | 14.52 | | |
| | £8.72 | 8.72 | | |

| | | | | |
|--------------------|----------|--------|-------|--------|
| | £5.00 | 5.00 | | |
| | £6.09 | | | |
| | £9.02 | 9.02 | | |
| | £3.36 | 3.36 | | |
| | £15.00 | | 15.00 | |
| petty cash voucher | £25.00 | | | |
| | £4.05 | 4.05 | | |
| | £8.50 | | | |
| | £2.40 | 2.40 | | |
| | £3.24 | 3.24 | | |
| | £9.71 | 9.71 | | |
| | £8.89 | 8.89 | | |
| | £19.27 | 19.27 | | |
| | £15.30 | 15.30 | | |
| | £11.64 | 11.64 | | |
| fathers day | £32.33 | 32.33 | | |
| | £13.99 | 13.99 | | |
| | £14.74 | 14.74 | | |
| | £4.99 | 4.99 | | |
| ice lolly sales | £7.02 | 7.02 | | |
| | £32.50 | 32.50 | | |
| | £7.00 | 7.00 | | |
| ice lolly sales | £14.00 | 14.00 | | |
| | £17.34 | 17.34 | | |
| | £11.66 | 11.66 | | |
| | £15.00 | | | |
| | £14.66 | 14.66 | | |
| school dinners | £53.14 | - | | 53.14 |
| | £9.19 | 9.19 | | |
| | £59.50 | 59.50 | | |
| petty cash voucher | £15.00 | 15.00 | | |
| petty cash voucher | £15.00 | 15.00 | | |
| | -£835.50 | | | |
| | 277.26 | 652.25 | 15.00 | 271.70 |

| Equipment | Income - |
|-----------|----------|
|-----------|----------|

| | |
|-------|--|
| 13.50 | |
|-------|--|

| | |
|-------|--|
| 11.98 | |
|-------|--|

| | |
|-------|--|
| 10.50 | |
|-------|--|

| | |
|-------|--|
| 23.50 | |
|-------|--|

| | |
|-------|--|
| 20.00 | |
|-------|--|

| | |
|------|--|
| 6.00 | |
|------|--|

| | |
|-------|--|
| 33.74 | |
|-------|--|

6.09

25.00

8.50

15.00

| | | |
|--------|---|--------|
| | - | 835.50 |
| 173.81 | - | 835.50 |

**The Windr
Year Ende**

| | Gross | Student loan | PAYE | E'ee NI | E'ee pensio |
|--------|------------------|-----------------|-----------------|-----------------|-----------------|
| Aug-22 | | | | | |
| Sep-22 | | | | | |
| Oct-22 | | | | | |
| Nov-22 | 5,537.14 | | 46.80 | 131.91 | 118.97 |
| Dec-22 | 5,757.42 | | 255.40 | 140.68 | 126.29 |
| Jan-23 | 5,631.32 | | 235.80 | 128.98 | 121.26 |
| Feb-23 | 5,698.08 | | 241.00 | 131.99 | 123.93 |
| Mar-23 | 5,498.26 | | 264.80 | 256.86 | 136.74 |
| Apr-23 | 6,850.03 | 21.00 | 598.40 | 239.23 | 142.52 |
| May-23 | 6,132.47 | 14.00 | 506.20 | 211.99 | 126.53 |
| Jun-23 | 6,192.45 | 34.00 | 632.00 | 265.06 | 151.43 |
| Jul-23 | 6,332.75 | 26.00 | 681.20 | 253.31 | 143.30 |
| | <u>53,629.92</u> | <u>95.00</u> | <u>3,461.60</u> | <u>1,760.01</u> | <u>1,190.97</u> |

Bill Pre-School
 d 31 July 2023

| Net pay | E'er pensio | Total payable to | | | | | | |
|-----------|-------------|------------------|--------------|-------|------|---------|---------------|--|
| | | HMRC | PAID TO HMRC | | | | PAID TO EMPLC | |
| | | - | | | | | 5349.14 Aug | |
| | | - | Sept | Wages | HMRC | 1314.35 | 5403.97 Sep | |
| | | - | | | | | 5490.91 Oct | |
| 5,239.46 | 89.24 | 178.71 | | | | | 5239.46 Nov | |
| 5,235.05 | 94.72 | 396.08 | | | | | 5268.69 Dec | |
| 5,145.28 | 90.94 | 364.78 | Feb | Wages | HMRC | 823.09 | 5146.09 Jan | |
| 5,201.16 | 92.95 | 372.99 | Mar | Wages | HMRC | 372.99 | 5294.05 Feb | |
| 4,839.86 | 102.55 | 521.66 | Apr | Wages | HMRC | 744.26 | 4839.86 Mar | |
| 5,848.88 | 106.89 | 858.63 | Apr | Wages | HMRC | 858.63 | 6061.83 April | |
| 5,273.75 | 94.90 | 732.19 | May | Wages | HMRC | 732.19 | 5273.75 May | |
| 5,109.96 | 113.57 | 931.06 | Jun | Wages | HMRC | 931.06 | 5186.16 June | |
| 5,228.94 | 107.47 | 960.51 | Jul | Wages | HMRC | 960.51 | 6200.96 July | |
| 47,122.34 | 893.23 | | | | | | | |

| YEES | | PAID TO NEST | | | Employer pension as % of total pension | |
|----------|------|--------------|----------------|---------|--|---------------|
| Diff | | | | Payment | per payroll | |
| | Aug | Wages | Nest - pension | 215.86 | | |
| | Sept | Wages | Nest - pension | 227.75 | | |
| | Oct | Wages | Nest - pension | 237.28 | | |
| - | | | | | 208.21 | |
| - 33.64 | | | | | 221.01 | |
| - 0.81 | Jan | Wages | Nest - pension | 641.42 | 212.20 | |
| - 92.89 | | | | | 216.88 | 0.42857801549 |
| - | | | | | 239.29 | 0.42855948849 |
| - 212.95 | Apr | Wages | Nest - pension | 216.88 | 249.41 | 0.42857142857 |
| - | May | Wages | Nest - pension | 240.74 | 221.43 | 0.42857788014 |
| - 76.20 | Jun | Wages | Nest - pension | 249.41 | 265.00 | 0.42856603774 |
| - 972.02 | Jul | Wages | Nest - pension | 221.43 | 250.77 | 0.42856003509 |

| | | | |
|-----|-------|-----------------|-------|
| Apr | Wages | Payslip service | 85.2 |
| Jun | Wages | Payslip service | 388.8 |

Expenses = expenses reimbursements

| Month | detail | payee | Amount | |
|-------|--------|----------------|---------|-------------|
| Aug | Wages | Alina | 47.77 | |
| Aug | Wages | Emma | 700.54 | |
| Aug | Wages | Charlene | 936.18 | |
| Aug | Wages | Jo | 678.35 | |
| Aug | Wages | Claire | 1151.4 | |
| Aug | Wages | Anne | 1660.43 | |
| Aug | Wages | Anne | 125 | |
| Aug | Wages | Anne | 49.47 | 5349.14 Aug |
| Aug | Wages | Nest - pension | 215.86 | |
| Sept | Wages | Anne | 125 | |
| Sept | Wages | HMRC | 1314.35 | |
| Sept | Wages | Emma | 727.49 | |
| Sept | Wages | Charlene | 944.93 | |
| Sept | Wages | Jo | 774.03 | |
| Sept | Wages | Claire | 1122.52 | |
| Sept | Wages | Anne | 1710 | 6718.32 Sep |
| Sept | Wages | Nest - pension | 227.75 | |
| Oct | Wages | Anne | 125 | |
| Oct | Wages | Emma | 717.51 | |
| Oct | Wages | Charlene | 944.93 | |
| Oct | Wages | Jo | 788.27 | |
| Oct | Wages | Claire | 1331.09 | |
| Oct | Wages | Anne | 1584.11 | 5490.91 Oct |
| Oct | Wages | Nest - pension | 237.28 | |
| Nov | Wages | Emma | 482.88 | |
| Nov | Wages | Charlene | 1049.71 | |
| Nov | Wages | Jo | 799.34 | |
| Nov | Wages | Claire | 1367.78 | |
| Nov | Wages | Anne | 1539.75 | 5239.46 Nov |
| Dec | Wages | Anne | 33.64 | |
| Dec | Wages | Emma | 889.56 | |
| Dec | Wages | Anne | 1716.36 | |
| Dec | Wages | Claire | 1066.79 | |
| Dec | Wages | Charlene | 691 | |
| Dec | Wages | Jo | 871.34 | 5268.69 Dec |
| Jan | Wages | Jo | 773.63 | |
| Jan | Wages | Anne | 1638.83 | |
| Jan | Wages | Claire | 1082.83 | |
| Jan | Wages | Charlene | 923.32 | |
| Jan | Wages | Emma | 727.48 | 5146.09 Jan |
| Jan | Wages | Nest - pension | 641.42 | |
| Feb | Wages | Anne | 92.89 | |
| Feb | Wages | HMRC | 823.09 | |
| Feb | Wages | Emma | 851.09 | |
| Feb | Wages | Anne | 1637.82 | |
| Feb | Wages | Claire | 1098.89 | |
| Feb | Wages | Charlene | 896.3 | |
| Feb | Wages | Jo | 717.06 | 6117.14 Feb |

| | | | | | |
|-----|-------|-----------------|---------|---------|-------|
| Mar | Wages | HMRC | 372.99 | | |
| Mar | Wages | Anne | 1563.06 | | |
| Mar | Wages | Claire | 1161.08 | | |
| Mar | Wages | Charlene | 1172.39 | | |
| Mar | Wages | Jo | 943.33 | 4839.86 | Mar |
| Apr | Wages | Payslip service | 85.2 | | |
| Apr | Wages | Charlene | 17.46 | | |
| Apr | Wages | HMRC | 744.26 | | |
| Apr | Wages | Nest - pension | 216.88 | | |
| Apr | Wages | Anne | 37.96 | | |
| Apr | Wages | Claire | 51.68 | | |
| Apr | Wages | Anne | 1945.65 | | |
| Apr | Wages | Claire | 1342.18 | | |
| Apr | Wages | Jo | 1012.9 | | |
| Apr | Wages | Megan | 391.7 | 363.31 | 28.39 |
| Apr | Wages | Carla | 345.75 | | |
| Apr | Wages | Victoria | 871.59 | | |
| Apr | Wages | Anne | 44.96 | 7022.97 | April |
| Apr | Wages | HMRC | 858.63 | | |
| May | Wages | Nest - pension | 240.74 | | |
| May | Wages | HMRC | 732.19 | | |
| May | Wages | Jo | 846.99 | | |
| May | Wages | Anne | 1903.71 | | |
| May | Wages | Claire | 1246.04 | | |
| May | Wages | Carla | 287.86 | | |
| May | Wages | Megan | 241.19 | | |
| May | Wages | Victoria | 747.96 | 5273.75 | May |
| Jun | Wages | Nest - pension | 249.41 | | |
| Jun | Wages | Anne | 36.8 | | |
| Jun | Wages | Jo | 14.91 | | |
| Jun | Wages | Claire | 24.49 | | |
| Jun | Wages | Payslip service | 388.8 | | |
| Jun | Wages | Carla | 224.85 | | |
| Jun | Wages | Megan | 452.6 | | |
| Jun | Wages | Jo | 1020.12 | | |
| Jun | Wages | Claire | 1385.87 | | |
| Jun | Wages | Anne | 2026.52 | 5574.96 | June |
| Jun | Wages | HMRC | 931.06 | | |
| Jul | Wages | Nest - pension | 221.43 | | |
| Jul | Wages | Claire | 53.82 | | |
| Jul | Wages | Anne | 158.2 | | |
| Jul | Wages | Howard | 760 | | |
| Jul | Wages | Anne | 1973.04 | | |
| Jul | Wages | Carla | 441.36 | | |
| Jul | Wages | Jo | 918.77 | | |
| Jul | Wages | Claire | 1384.88 | | |
| Jul | Wages | Megan | 510.89 | 6200.96 | July |
| Jul | Wages | HMRC | 960.51 | | |



Section A

Independent Examiner's Report

Report to the trustees of

The Windmill Pre-School

**On accounts for the year
ended**

31 July 2023

Charity no.:

1106496

Company no.:

5021469

Consisting of:

The Statement of Financial Activities, Balance Sheet and related Notes to the Financial Statements

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Martin Ormondroyd Date: 30/05/2024

Name: Martin Ormondroyd

Relevant professional
qualification(s) or body
(if any):

Address: Market House, 10 Market Walk, Saffron Walden, Essex, CB10 1JZ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of
any items that the
examiner wishes to
disclose.