

**Blues Preschool Nursery**

**Charity Number: 1156613  
REPORT & ACCOUNTS  
FOR THE YEAR ENDED 31/08/2022**

**Blues Preschool Nursery**  
**REPORT & ACCOUNTS**  
**FOR THE YEAR ENDED 31/08/2022**

**TRUSTEES**

K Craythorne  
J Patel  
G Varnam  
I Mann

**REGISTERED OFFICE**

Cox's Gardens  
Bishop's Stortford  
Hertfordshire  
CM23 3GX

**CHARITY NUMBER**

1156613

**INDEPENDENT EXAMINER**

Ascott Blake  
11 Ducketts Wharf  
Bishop's Stortford  
Hertfordshire  
CM23 3AR

**Blues Preschool Nursery**  
**REPORT & ACCOUNTS**  
**FOR THE YEAR ENDED 31/08/2022**

**CONTENTS**

|                                            | <b>Page</b> |
|--------------------------------------------|-------------|
| Report of the Trustees                     | 4           |
| Independent Examiner's Statement           | 9           |
| Statement of Financial Activities          | 10          |
| Balance Sheet                              | 11          |
| Notes to the Accounts                      | 12 to 14    |
| Detailed Statement of Financial Activities | 15          |

## **Blues Preschool Nursery**

### **TRUSTEE'S REPORT FOR THE YEAR ENDED 31/08/2022**

The trustees present their report and accounts for the period ended 31/08/2022:

#### **STRUCTURE GOVERNANCE AND MANAGEMENT**

The charity is registered as a CIO and our constitution is based on the Pre-school Learning Alliance Model CIO Constitution for Childcare Providers 2013.

Membership of the CIO is open to all Parents/Carers of pre-school children but they are not automatically Members of the Charity. Parents/Carers sign a declaration if they wish to join. Affiliate membership is also open to anyone who is interested in furthering the purposes of the charity. The Trustees (min 3, max 12) are all Members of the Charity. Their function is to manage the affairs of the CIO and meet monthly to fulfil this function. They are appointed at the AGM and serve for 2 successive years. Every year one third of the Trustees shall retire from office, but can be re-appointed for 5 successive terms. After a break of one year the Trustee may re-stand. Due to the ongoing impact of COVID this year, the monthly Management meetings have been conducted online, via Teams or Zoom, for most of the year.

At Blues, at the end of August 2022, there were 3 Trustees -3 affiliate Members and one Staff member. Along with 3 other Staff members they form the Management committee which oversees all business aspects of the CIO.

As a result of ongoing COVID restrictions, the Blues Parents and Friends Association (BPFA) continued to be unable to meet or organise fundraising and other events. This is an area that we are now concentrating our efforts on and will be encouraging parents/carers over the coming year once again to get involved.

#### **OBJECTIVES AND ACTIVITIES**

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age and to encourage parents to understand and provide for the needs of their children by:

- offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area;
- instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The pre-school is open for 9 sessions (5 morning and 4 afternoons) a week with the tenth session, a Thursday afternoon, being dedicated to a 'Play and Stay' group. The pre-school can cater for up to 24 children in the morning session and 16 children in the afternoon session. The Blues offers the 15-hour Government funded entitlement to 3- and 4-year-olds and the 'additional entitlement' of a further 15 hours to eligible children. We offer flexible attendance with five 3-hour sessions being popular. We also have provision for a limited number of children to stay for a full day (6 hours) by providing a lunch club. The limitation is due to the small size of the lunch room. Children may pay to attend additional hours. We also offer the 15 hour funded entitlement to eligible two year olds who, mainly, attend the afternoon sessions. We receive funding for children eligible for Early Years Pupil Premium (EYPP). This money must be used to further the development of the child to which it relates and we ensure that all funding is spent while the child is in attendance at Blues.

## **Blues Preschool Nursery**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31/08/2022**

The pre-school's 'yellow group' room is available to the group of children who stay at pre-school for their nursery year. This gives these children a sense of identity and is a place where they can focus on their activities.

As a result of the continuing COVID pandemic, some Government restrictions and guidelines continued to have an impact and necessitated an enforced temporary short term closure at the beginning of the spring term.. However the occurrence of recorded cases has reduced considerably over the year and although some protocols are still followed, it is no longer of a high concern.

The pre-school provides care and education as laid down by OFSTED - Office for Standards and Education - with children working in accordance with the Early Years Foundation Stage curriculum. The pre-school was last inspected in February 2018 by Ofsted and received an "outstanding" rating for 'Personal development, behaviour and welfare' and a "good" rating in all other areas.

As a result of a continuing number of cases of COVID locally during the first half of the year, the preschool decided that sadly parents/carers could not be invited to help in any sessions, which was the norm pre-COVID. The pre-school was also not able to hold an Open Morning. During each half term, every family received a call from the key worker for their child, in order to keep lines of communication open. The lessening impact of COVID as the year progressed meant that restrictions on face-to-face meetings with parents/carers could be gradually reduced. In June, parents/carers were invited in to sessions once again to be able to talk with the key worker assigned to their child in person, and to spend some time with their child in the setting. Most parents/carers were able to attend for a short period of time and this was positively received by our families. Key workers were also able to discuss a child's two years progress check in-person with parents in the summer term in most cases. Induction sessions and visits to look around the setting were also reinstated by June.

Tapestry is now fully embedded and is successfully used across the preschool. Observations and photographic evidence are collated using this online learning journal. This evidence is used to monitor each child against the Early Years Foundation Stage. The children's work is collated in their 'Special Book'. Each child's progress is recorded, monitored and accessed by both Staff and Parents. Termly progress reports were sent home and added to the Tapestry on-line journals.

The pre-school has a website and a Facebook page which continued to be an invaluable information and communication platform over the year.

The pre-school is well known throughout the town and has a good reputation. Many parents/carers travel a considerable distance to Blues because of very positive verbal recommendations. This has helped greatly in maintaining numbers of children on the register throughout some periods of closure and restricted access for parents/carers.

Occupancy was around 60% of capacity in the autumn term and two thirds full in the spring term. The increase from autumn to spring is in line with the trend of past years. However, in the summer term we would normally see an increase again in occupancy but numbers remained the same this year from spring to summer which was disappointing.

Lunch Club was close to capacity in all terms, with a waiting list, and restrictions on spaces for lunch space unfortunately affected new requests for all day sessions. This is an area that Blues aims to be addressing in the future when the move to the new site takes place in autumn 2022

The 'Stay and Play' toddler sessions resumed in September and were well attended, with a mixture of new and previous families attending. Those enquiring about places at the Blues are recommended to attend the 'Stay & Play' sessions. The toddler group is important for the sustainability of the pre-school and directly impacts the occupancy in

## **Blues Preschool Nursery**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31/08/2022**

the autumn term as it provides continuity of a source of young children feeding in at the bottom of the register. Unfortunately sessions had to be temporarily suspended in December and again in January due to outbreaks of COVID cases but resumed in February and were well received and well attended for several weeks and into the summer term.

The pre-school keeps in touch with the Preschool Learning Alliance through its publications and can seek advice from Head Office when required via its membership subscription.

#### **PUBLIC BENEFIT**

When planning Blues activities for the year, the Committee has considered the Charity Commission's guidance on public benefit and is satisfied that the pre-school's activities continue to meet the principles laid out in that guidance. This matter was very carefully reviewed as part of the process of applying for CIO status. The children who receive care and education are the main beneficiaries of our charity. We work closely with families, offering support and information regarding the developmental progress of their child and signposting/help with social and financial matters e.g. some families may need to pay fees by instalments.

#### **ACHIEVEMENT AND PERFORMANCE**

It has been another busy although somewhat challenging year for the pre-school, with some ongoing effects of COVID. We continue to successfully provide quality early years care and education and are well regarded in the area.

The easing of COVID restrictions and a significant reduction in the number of recorded cases in the area at the start of the year enabled all staff and pupils to return fully in September. Some ongoing precautions are still taken regularly to ensure the safety and wellbeing of staff and pupils – such as regular hand washing and use of antibacterial sprays & wipes. Staff continued to carry out lateral flow tests regularly until well into the spring term while remaining alert to any signs of COVID throughout the whole year.

Despite these measures, there was a rise in cases of COVID at the end of the autumn term. Sadly, it was necessary to cancel parent/carer attendance at Christmas events although children's Christmas activities went ahead. It was also necessary to close the preschool for a short while at the beginning of the spring term due to a number of positive cases of COVID.

Stay and Play sessions began again in September and, apart from a short enforced break at the end of the autumn and beginning of spring terms, have been well attended.

Staff continue to access online training courses to support their professional development via the Preschool Learning Alliance website, NoodleNow and Herts for Learning. These have been felt to be extremely beneficial. Staff and Trustees have also been able to access guidance and support for updating policies.

In the autumn term a member of staff became an Apprenticeship Practitioner at the preschool. As a result, the Lunchtime Supervisor job was advertised and a new member of staff appointed and, following an induction, started working with us in March.

The staff team, has organised a few small fundraising events and activities during the year but, sadly, the opportunity to fundraise continued to be limited due to ongoing COVID-19 outbreaks. The fundraising events that were held included a sponsored Scavenger Hunt in the autumn term, an Easter Prize Draw and a Christmas raffle. Each raised a modest amount but enough to purchase an outdoor table and bench set for the children.

Fundraising money is a vital part of our funding stream for the general running of the pre-school. Looking forward to the imminent move to the new site, we will need concentrate our efforts next year on encouraging parents/carers once again to get involved in order to boost funds.

## **Blues Preschool Nursery**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31/08/2022**

The policies of the pre-school continue to be updated on a rolling basis or according to need. The COVID policy was updated to reflect ongoing changes to Government advice and guidelines. The Health & Safety policy has also been updated following the Manager and Deputy Manager attending Safeguarding training.

Maintenance of the building and grounds continued to be an on-going task. Some essential maintenance work was carried out during the year such as plumbing and fencing etc.

Sadly, at the end of the year we had to say goodbye to 2 longstanding members of Staff who moved on to new ventures. We thank both of them for all their hard work and dedication to the Blues Preschool over the years and wish them well in the future. We are delighted to report that we appointed a new Deputy Manager from within the staff team at Blues.

We will be actively seeking new Trustees to join our committee. It has become increasingly harder to find adults who are willing to volunteer and give their time to support the Preschool but without this kind of support, Blues will be unable to continue operating. We have one possible interested party who may be joining us in the new year.

The proposed move to the new premises at Cox's Gardens became a reality this year. As with all projects of this nature there have been a number of delays but building work commenced in April with a view to the building being ready for occupancy in time for the start of the autumn term 2022.

During the year, regular meetings were held with HCC project managers to discuss details and costings and, in November 2021, the Blues Manager signed documents regarding installing and connecting the power supply for the new build. The completion date for the new building was then given as June 2022.

In January 2022 decisions regarding flooring options and interior finishes were finalised and at last, in April the ground works finally began at the new site. In May, the Blues Manager and Finance Officer visited the site and the main structure of the building was in place and all was on schedule. By June the roof was on the new building, with water, power, telephone and internal fittings due to be installed imminently. The new site was now registered and a post code had been allocated. With the project looking to be completed on schedule, TBSHS were informed that the Blues were looking to vacate the current premises during the summer holidays. Although some delays to the original schedule were experienced, Blues was able to commence delivery from the new premises in Cox's Gardens during October 2022.

With the move to a new site and a new building, it was felt that a new logo for the Blues Preschool would be appropriate. Several different designs and colourways were produced and discussed. Eventually a decision was made and the new logo has been added to the Blues website and newsletter. A larger version will be displayed at the new building when the move is completed.

Once again, this financial year, Blues has seen a number of changes and developments - not only the continuing impact of COVID-19, but also the imminent move to the new site and building. The Trustees and staff have worked hard to ensure the smooth running of the setting and the safety and continued learning of the children, resulting in the preschool being ready for the exciting start of the new academic year in the brand new building.

The Trustees would like to publicly express their thanks to all the staff for their commitment, dedication and hard work during what has been another challenging and stressful year.

### **FINANCIAL REVIEW**

The COVID-19 pandemic has continued to present some challenges this year, with forced closures, some restrictions and the requirement for additional procedures still in place at the start of the year, and continued expenditure on

## Blues Preschool Nursery

### TRUSTEES' REPORT FOR THE YEAR ENDED 31/08/2022

personal protective equipment and additional cleaning products. For the period we were forced to close, we were fortunate to be able to claim an amount of statutory sick pay back from HMRC to offset some of the loss incurred as a result of the closure. Following the pandemic, we suffered a significant drop in numbers while some parents remained cautious about sending their children to childcare settings, and others have less need for structured childcare while flexible working arrangements have become more the norm. This has been noted nationally across other settings. Blues has also incurred some expenses relating to the prospective move to its new site, which have been itemised in the accounts as they are considered to be separate to the normal day to day running of the pre-school. While numbers remained low, challenges were faced by our staff team in dealing with behaviour, an impact of the pandemic on this cohort of children that has been felt in settings all over. This has required us to dedicate more staff time to managing the behaviour in the setting in order to keep all staff and children safe and to help the children develop and learn to cope. This has understandably hit our bottom line, together with the necessary uplift in salaries as a result of the increase in the national wage in April.

During the year the Charity made a net loss of £27,491 (2021: net loss of £4,804). The Charity aims ordinarily to put aside 10% for the contingency fund but this has not been possible again this year for the reasons outlined above. The Charity aims to keep its general reserves at a level equivalent to 3 to 6 months of running costs and at the year-end they were still comfortably within these limits. As noted above, the Charity will be re-locating its operations in the short term and the Charity has a contingency fund to meet the potential costs of the restructuring. The trustees consider that the balance of £158,547 at the year-end is a reasonable amount to more than meet these potential costs.

This report was approved and authorised for issue by the Trustees on 21<sup>st</sup> November 2022 and signed on its behalf by:



.....  
Gill Varnam  
Trustee

## Blues Preschool Nursery

### Independent examiner's report to the trustees of Blues Pre-School Nursery

I report to the trustees on my examination of the accounts of the Blues Pre-School Nursery for the year ended 31 August 2022.

#### Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:



Name:

Adam Aziz

Date:

9/3/2023

Ascott Blake Limited  
11 Ducketts Wharf  
Bishop's Stortford  
Hertfordshire  
CM23 3AR

# Blues Preschool Nursery

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31/08/2022

|                                                      |                    |                  | 2022            | 2021           |
|------------------------------------------------------|--------------------|------------------|-----------------|----------------|
|                                                      | Unrestricted funds | Restricted funds | Total           | Total          |
|                                                      | £                  | £                | £               | £              |
| <b>Income</b>                                        |                    |                  |                 |                |
| <b>Income from generated funds</b>                   |                    |                  |                 |                |
| Donations and legacies                               | 93,270             | -                | 93,270          | 97,411         |
| Income from investments                              | 853                | -                | 853             | 1,087          |
| <b>Total income and endowments</b>                   | <b>94,123</b>      | <b>-</b>         | <b>94,123</b>   | <b>98,498</b>  |
| <b>Expenses</b>                                      |                    |                  |                 |                |
| <b>Costs of generating funds</b>                     |                    |                  |                 |                |
| Expenditure on raised funds                          | 5,631              | -                | 5,631           | 7,112          |
| Expenditure on charitable activities                 | 110,912            | 268              | 111,180         | 96,190         |
| Expenditure relating to move to new premises         | 4,804              | -                | 4,804           | -              |
| <b>Total Expenses</b>                                | <b>121,347</b>     | <b>268</b>       | <b>121,615</b>  | <b>103,302</b> |
| <b>Net gains on investments</b>                      |                    |                  |                 |                |
| <b>Net income</b>                                    | <b>(27,224)</b>    | <b>(268)</b>     | <b>(27,492)</b> | <b>(4,804)</b> |
| <b>Gains/(losses) on revaluation of fixed assets</b> |                    |                  |                 |                |
| <b>Net movement in funds:</b>                        |                    |                  |                 |                |
| <b>Net income for the year</b>                       | <b>(27,224)</b>    | <b>(268)</b>     | <b>(27,492)</b> | <b>(4,804)</b> |
| Total funds brought forward                          | 185,834            | 268              | 186,102         | 190,842        |
| <b>Net funds carried forward</b>                     | <b>158,611</b>     | <b>-</b>         | <b>158,611</b>  | <b>186,038</b> |

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Blues Preschool Nursery

## BALANCE SHEET AT 31/08/2022

|                                                       |             | 2022<br>£      | 2021<br>£      |
|-------------------------------------------------------|-------------|----------------|----------------|
| <b>FIXED ASSETS</b>                                   | <i>Note</i> |                |                |
| Tangible fixed assets                                 | 2           | 3,499          | 641            |
| <b>CURRENT ASSETS</b>                                 |             |                |                |
| Other debtors                                         | 3           | 257            | 321            |
| Cash at bank and in hand                              |             | 158,265        | 187,817        |
|                                                       |             | <u>158,522</u> | <u>188,138</u> |
| <b>CREDITORS: Amounts falling due within one year</b> | 4           | <u>3,409</u>   | <u>2,677</u>   |
| <b>NET CURRENT ASSETS</b>                             |             | <u>155,112</u> | <u>185,461</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |             | <u>158,611</u> | <u>186,102</u> |
| <b>CAPITAL AND RESERVES</b>                           |             |                |                |
| <b>Unrestricted funds</b>                             |             |                |                |
| General fund                                          |             | 84             | 28,095         |
| General fund – prior year adjustment                  |             |                | 64             |
| Designated funds                                      |             | 158,527        | 157,674        |
| <b>Restricted funds</b>                               |             |                |                |
| Restricted fund                                       |             | <u>-</u>       | <u>268</u>     |
|                                                       |             | <u>158,611</u> | <u>186,102</u> |

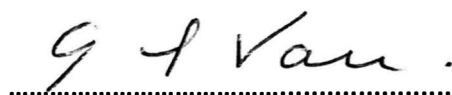
For the year ending 31/08/2022 the CIO was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees 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.

Approved by the board of trustees on 21 November 2022 and signed on their behalf by



Gill Varnam - Trustee

## **Blues Preschool Nursery**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31/08/2022**

#### **1. ACCOUNTING POLICIES**

##### **1a. Basis of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **1d. Allocation and Apportionment of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

##### **1e. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

##### **1f. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings straight line 15%

ICT equipment straight line 33%

Other plant and machinery straight line 33%

## Blues Preschool Nursery

### 1g. Financial Instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset, and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### 2. TANGIBLE FIXED ASSETS

|                         | Short leasehold<br>Properties<br>£ | ICT grant funded<br>equipment<br>£ | Plant and<br>machinary<br>£ | Total<br>£   |
|-------------------------|------------------------------------|------------------------------------|-----------------------------|--------------|
| <b>Cost</b>             |                                    |                                    |                             |              |
| At 01/09/2021           | 374                                | 803                                |                             | 1,177        |
| Additions               | -                                  | -                                  | 3,146                       | 3,146        |
| At 31/08/2022           | 374                                | 803                                | 3,146                       | 4,323        |
| <b>Depreciation</b>     |                                    |                                    |                             |              |
| At 01/09/2021           | -                                  | 536                                | -                           | 536          |
| For the period          | -                                  | 267                                | 21                          | 288          |
| At 31/08/2022           | -                                  | 803                                | 21                          | 824          |
| <b>Net Book Amounts</b> |                                    |                                    |                             |              |
| At 31/08/2022           | <b>374</b>                         | <b>-</b>                           | <b>3,125</b>                | <b>3,499</b> |
| At 31/08/2021           | 374                                | 267                                | -                           | 641          |

### 3. DEBTORS

|                                | 2022<br>£  | 2021<br>£  |
|--------------------------------|------------|------------|
| Prepayments and accrued income | 257        | 321        |
|                                | <u>257</u> | <u>321</u> |

## Blues Preschool Nursery

### 4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 2022         | 2021         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Taxation and social security | 1,583        | 1,059        |
| Pension                      | 375          | 196          |
| Accounts payable             | 552          | 622          |
| Other creditors              | 900          | 800          |
|                              | <u>3,409</u> | <u>2,677</u> |

### 5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £0, to the company should it be wound up. At 31/08/2022 there were 4 members.

### 6. RELATED PARTY TRANSACTIONS

During the year Kim Craythorne, a Trustee of the Blues Pre-School Nursery, received remuneration amounting to £27,210. This related solely to her salaried position as Manager of the pre-school. The role of Trustee is a voluntary one. Employer pension contributions of £627 were made into a defined contribution pension scheme during the year. Kim received no other benefits in the period.

# Blues Preschool Nursery

## INCOMING RESOURCES FOR THE YEAR ENDED 31/08/2022

|                                                | 2022<br>£     | 2021<br>£     |
|------------------------------------------------|---------------|---------------|
| <b>Incoming resources</b>                      |               |               |
| <b>Incoming resources from generated funds</b> |               |               |
| <b>Grants</b>                                  |               |               |
| Council & Government Funding                   | 78,807        | 80,362        |
| Tesco Bags of Help grant funding               | <u>-</u>      | <u>-</u>      |
|                                                | 78,807        | 80,362        |
| <b>Donations</b>                               |               |               |
| Donations & Fundraising                        | <u>1,018</u>  | <u>1,419</u>  |
|                                                | 1,018         | 1,419         |
| <b>Other</b>                                   |               |               |
| Session & Registration Fees                    | 12,536        | 15,101        |
| Toddler Group                                  | 314           | -             |
| Other Income                                   | <u>595</u>    | <u>529</u>    |
|                                                | <u>13,445</u> | <u>15,630</u> |
|                                                | <u>93,270</u> | <u>97,411</u> |
| <b>Investment Income</b>                       |               |               |
| Deposit account interest                       | <u>853</u>    | <u>1,087</u>  |
|                                                | <u>853</u>    | <u>1,087</u>  |
|                                                | <u>853</u>    | <u>1,087</u>  |
|                                                | <u>94,123</u> | <u>98,499</u> |

## Blues Preschool Nursery

### EXPENSES FOR THE YEAR EDED 31/08/2022

|                                              | 2022<br>£                  | 2021<br>£                  |
|----------------------------------------------|----------------------------|----------------------------|
| <b>Expenses</b>                              |                            |                            |
| <b>Costs of generating funds</b>             |                            |                            |
| <b>Costs of generating voluntary income</b>  |                            |                            |
| Fundraising costs                            | -                          | 115                        |
| Playgroup supplies                           | 5,199                      | 6,565                      |
| Equipment rental                             | 432                        | 432                        |
|                                              | <hr/> 5,631                | <hr/> 7,112                |
|                                              | <hr/> <b>5,631</b> <hr/>   | <hr/> <b>7,112</b> <hr/>   |
| <br><b>Charitable Activities</b>             |                            |                            |
| Marketing & publicity                        | 27                         | 269                        |
| Rates                                        | 359                        | 383                        |
| Waste removal                                | 214                        | 362                        |
| Heat & light                                 | 2,756                      | 2,949                      |
| Repairs & renewals                           | 1,450                      | 1,230                      |
| General wages                                | 97,305                     | 81,659                     |
| Pension                                      | 2,738                      | 2,074                      |
| Training                                     | 540                        | 479                        |
| Insurance                                    | 1,330                      | 1,162                      |
| Stationary & office supplies                 | 447                        | 665                        |
| Telephone                                    | 583                        | 571                        |
| Subscriptions                                | 948                        | 888                        |
| Sundry expenses                              | 793                        | 2,000                      |
| Depreciation of fixed assets                 | 288                        | 268                        |
| Expenditure relating to move to new premises | 4,804                      | -                          |
|                                              | <hr/> 114,582              | <hr/> 94,959               |
|                                              | <hr/> <b>114,582</b> <hr/> | <hr/> <b>94,959</b> <hr/>  |
| <br><b>Governance Costs</b>                  |                            |                            |
| Accountancy                                  | 1,241                      | 1,080                      |
| Bank charges                                 | 161                        | 152                        |
|                                              | <hr/> 1,402                | <hr/> 1,232                |
|                                              | <hr/> <b>1,402</b> <hr/>   | <hr/> <b>1,232</b> <hr/>   |
|                                              | <hr/> <b>121,615</b> <hr/> | <hr/> <b>103,303</b> <hr/> |