

## **Paulerspury Pre-School**

### **Treasurer Report 2021-2022**

The year 2021-2022 started with 18 children on the role, a few more than the previous year. Sessions numbers increased gradually as the year progressed.

We ended the year with 28 children on the role, we welcomed a few new families during the year.

### **Surplus/Deficit**

There is a deficit of £7738, expenditure on outside area was £5642.00, this cost was delayed due to COVID monies had been saved from previous years towards the cost of this.

Staff wage review and increases were implemented.

Funding rates were essentially lower per hour for 3-4 year olds due a notional SEN element introduced in April 2022 (0.14p per hour) meaning that the base rate for 3-4 year olds was paid at £4.04 as the Notional SEN payment has to be used for children that need SEN Support attending the setting.

We have finished the financial year with £56372 in our bank accounts, previous year (£61872),

### **Income**

Our total income was £77454, previous year (£62185).

### **Fees**

Session fees were increased in April 2022 to £15.00 per session/£5.00 per hour. Fee structured had to be changed in line with the funding and local government provider agreement not allowing for lunch clubs to be charged as continuous provision allowing for parents/carers accessing funded hours only. Chargeable hours allowed to be charged at the end of a session/day but had to be optional. The fee increase had minimal affect due to the majority of sessions being funded, unfortunately funding rates are not rising in line with the costs of delivery sessions, with minimum wage increases etc.

### **Fundraising/Donations**

We raised a total of £2436.51, previous years (£955), this total was achieved through various donations and fundraising events, Paulerspury Players donation, Waitrose Community Support, Wood Oven Pizza night, Amazon Smile, Bingo Night, Christmas Hamper/Raffle/Craft and Quiz sheets.

### **Expenses**

Total expenses amounted to £85191 (£ 72106). Wages £65244 (£58813), HMRC payments were £1277 (£1842), Village Hall hire costs were, £7106, (£7410).

### **Additional Comments**

The minimum wage/living wage was increased to £9.50 with another increase due in April 2023 estimated to be around £10.32.

Staff pay was reviewed and pay rises were awarded to all staff members.

The living wage is due to be increased again and will impact on the current pay scale as this is due to overtake current salary bandings if at the rate originally promised to £10.32 per hour in April 2023.

## Twelve-Month Cash Flow

Fiscal  
Year Sep-21  
Begins:

### Paulerspury Pre-School

High Street, Paulerspury, Northamptonshire  
[www.paulerspurypreschool.co.uk](http://www.paulerspurypreschool.co.uk)

	Beginning	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Monthly Average 12 Months
<b>Cash Summary</b>														
Cash on Hand (beginning of month)	61,872	61,872	61,236	59,657	59,728	54,787	54,534	54,518	55,632	54,802	54,259	57,636	55,543	52,474
Cash Available (on hand + receipts,	61,872	66,794	66,356	65,865	65,390	60,625	60,692	63,397	61,445	61,007	65,383	63,949	60,754	58,188
Cash Position (end of month)	61,872	61,236	59,657	59,728	54,787	54,534	54,518	55,632	54,802	54,259	57,636	55,543	54,134	51,736
<b>Cash Receipts</b>														
Fees - paid in cash		0	0	0	0	0	0	0	0	0	0	0	0	0
Fees - paid by cheque		0	0	0	0	0	0	0	0	0	0	0	0	0
Fees - paid online		1,294	1,563	2546	1,039	745	993	1,730	368	961	1,680	1,128	10	1,171
Uniform purchases		0	0	0	0	0	0	0	0	0	0	0	0	0
Fundraising / Donations		0	333	439	433	20	22	629	401	109	36	0	16	203
Government Funding		3,601	3,198	3198	4,163	5,045	5,116	6,457	4,857	4,947	4,995	4,995	4,995	4,631
SEND Funding		0	0	0	0	0	0	0	143	143	145	145	145	720
EYPP Funding		26	26	26	26	28	28	58	45	45	45	45	45	37
Interest		2	0	0	1	0	0	5	0	0	26	0	0	3
Other		0	0	0	0	0	0	0	0	0	4,198	0	0	350
Total Cash Receipts		4,922	5,120	6208	5,662	5,838	6,159	8,879	5,813	6,205	11,125	6,313	5,211	6,454
<b>Cash Paid Out</b>														
Wages		5,062	4,836	5305	4,969	5,429	5,262	5,835	5,355	5,620	5,867	6,052	5,652	5,437
PAYE to HMRC		0	0	0	0	0	0	0	0	277	324	324	303	102
Snacks Master Card		0	0	0	0	0	0	0	0	0	0	0	0	0
Website		42	42	42	42	42	42	42	66	42	42	42	42	44
Village Hall Hire		0	722	608	836	494	646	532	874	380	722	722	570	592
DBS		13	16	13	0	13	69	0	0	0	72	47	0	20
Phone		36	36	36	42	43	43	37	47	47	47	0	47	38
Flowers & Gifts		0	17	0	0	0	0	19	0	0	0	266	0	25
Equipment		76	117	42	4,688	27	34	1,042	16	219	194	495	0	579
Other		0	0	0	0	0	0	0	0	0	0	85	0	7
EYPP Spend		11	0	0	18	0	14	0	81	156	0	57	0	28
Accounting		104	0	58	0	0	0	0	121	0	133	227	0	53
Stationery		0	0	0	0	0	0	6	0	0	0	0	0	1
Subscriptions		206	0	25	0	35	0	0	75	0	0	80	0	35
Insurance		0	906	0	0	0	0	0	0	0	0	0	0	75
Training		0	0	0	0	0	0	0	0	0	340	0	0	28
Advertising		0	0	0	0	0	0	0	0	0	0	0	0	0
Charges		8	8	8	8	8	8	8	8	8	8	8	5	8
Fundraising Costs		0	0	0	0	0	56	244	0	0	0	0	0	25
Total Cash Paid Out		5,558	6,699	6,137	10,603	6,091	6,174	7,765	6,643	6,748	7,747	8,406	6,620	7,099
Operating Profit/Loss		(636)	(1,580)	72	(4,941)	(253)	(16)	1,114	(830)	(544)	3,377	(2,093)	(1,409)	(645)
<b>Closing Balances</b>														
Closing Balance Barclays Account		870	1,704	1,809	2,416	2,171	2,163	3,281	2,459	1,923	5,283	3,198	1,794	2,423
Closing Balance in Current Account		1,031	618	585	576.83	568.83	560.83	552.83	544.83	537	529	521	516	595
Closing Balance Gold Savings Account		59,334	57,334	57,334	51,794	51,794	51,794	51,799	51,799	51,799	51,824	51,824	51,824	53,354
CLOSING BALANCE		61,236	59,657	59,728	54,787	54,534	54,518	55,632	54,802	54,259	57,636	55,543	54,135	56,372



Section A

Independent Examiner's Report

Report to the trustees

Paulerspury Pre-school

On accounts for the year  
ended

31/08/2021

Charity no 1158601

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

Responsibilities and  
basis of report

As the charity's 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 Trust's 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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:

*Jade van Tonder*

Date: 25.05.2023

Name:

Jade van Tonder

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

Qualified under the Association of Accounting Technicians

Address:

58 Mercury Grove, Crownhill

Milton Keynes

MK8 0BY