

	2020/21 Invoiced Playgroup Fees												
Child Name	L/Y	09/20	10/20	11/20	12/20	01/21	02/21	03/21	04/21	05/21	06/21	07/21	Total
													£0.00
George Broderick Jones		£61.50	£137.00	£138.00	£72.00			£0.00	£0.00	£0.00	£0.00		£408.50
Leia-Ray Clutton		£320.00	£266.50	£348.50	£225.50			£123.00	£225.00	£287.00	£287.00		£2,082.50
Francesca Laurito		£200.00	£143.50	£184.50	£102.50			£164.00	£102.50	£143.50	£143.50		£1,184.00
Jacob Houghton-Madeley		£150.50	£208.50	£246.00	£184.50			£0.00	£0.00	£0.00	£0.00		£789.50
Harriet Curtis			£39.50	£36.00	£60.00			£0.00	£20.50	£61.50	£61.50		£279.00
Luca Efthymiou				£34.00	£43.00			£36.00	£24.00	£48.00	£36.00		£221.00
Grace Bratherton			£61.50					£0.00	£0.00	£0.00	£0.00		£61.50
Alfie Waters					£114.50			£0.00	£61.50	£54.70	£61.50		£292.20
Eva and Jake Marshall					£17.00			£0.00	£0.00	£0.00	£0.00		£17.00
Eric Gill					£93.50			£188.00	£164.00	£205.00	£225.50		£876.00
Talia Thomas					£150.00			£155.00	£164.00	£205.00	£225.50		£899.50
Wilfie Williams								£34.00	£25.50	£42.50	£51.00		£153.00
Alfie Halley									£31.50	£0.00	£0.00		£31.50
Louie Edmund Loughlin										£93.50	£59.50		£153.00
Oliver Ward										£136.00	£119.00		£255.00
Othello Parry-Robotham										£61.50	£184.50		£246.00
Elizabeth Jennion										£172.50	£225.50		£398.00
													£0.00
													£0.00
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													£0.00
Totals	£0.00	£732.00	£856.50	£987.00	£1,062.50	£0.00	£0.00	£700.00	£818.50	£1,510.70	£1,680.00	£0.00	£8,347.20

01/21

[illegible]

HOLT UNDER FIVES 2020-2021

INCOME AND EXPENDITURE ACCOUNT

		09/20	10/20	11/20	12/20	01/21	02/21	03/21	04/21	05/21	06/21	07/21	08/21	TOTALS
INCOME:	Playgroup Fees	732.00	856.50	987.00	1,062.50	0.00	0.00	700.00	818.50	1,510.70	1,680.00	0.00	0.00	8,347.20
	Toddlers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Funding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	794.25	207.00	751.50	0.00	1,752.75
	Grants	0.00	0.00	0.00	0.00	0.00	0.00	7,711.49	0.00	0.00	0.00	0.00	0.00	7,711.49
	Photographs/commision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Donations	0.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
	Fundraising	0.00	280.90	579.40	14.00	251.20	0.00	0.00	0.00	0.00	468.17	0.00	0.00	1,593.67
	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Catelogue Money	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	190.00	0.00	155.00	0.00	998.00	0.00	0.00	0.00	0.00	1,343.00
	Returned Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Playgroup Fees Returned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	xx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082.56	664.19	483.74	2,230.49
	Bank Interest	0.09	0.09	0.09	0.09									0.36
	TOTALS	732.09	1,637.49	1,566.49	1,266.59	751.20	155.00	8,411.49	1,816.50	2,304.95	3,437.73	1,415.69	483.74	23,978.60
EXPENDITURE:	Wages	2,412.22	2,897.98	2,485.72	2,079.88	2,015.18	1,945.58	2,199.22	2,280.11	2,887.48				21,203.37
	Furlough Claim	(972.66)	(777.41)	(626.04)	(831.91)	(2,015.18)	(1,945.58)	(1,268.50)	(975.29)					(9,412.57)
	Hall Hire	420.00	420.00	510.00	330.00	0.00	0.00							1,680.00
	Fundraising	0.00	135.00	192.70	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	347.70
	Photographs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment	80.19	19.99	78.86	33.93	0.00	0.00	170.74	1,544.74	579.15	575.75	139.98	0.00	3,223.33
	Petty Cash	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
	Other	207.16	114.00	114.00	114.00	114.00	114.00	114.00	3,885.19	114.00	1,435.24	66.00	66.00	6,457.59
	Write off Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PPA - Membership	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294.49	0.00	0.00	0.00	0.00	294.49
	Trips/Party	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
	Bounced Chq	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Employers NI *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Uniform	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	xx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTALS	2,146.91	2,824.56	2,755.24	1,745.90	114.00	114.00	1,215.46	7,029.24	3,580.63	2,110.99	205.98	66.00	23,908.91
	PROFIT/(LOSS) - Month	(1,414.82)	(1,187.07)	(1,188.75)	(479.31)	637.20	41.00	7,196.03	(5,212.74)	(1,275.68)	1,326.74	1,209.71	417.74	69.69
	PROFIT/(LOSS) - Yr to Date	(1,414.82)	(2,601.89)	(3,790.64)	(4,269.95)	(3,632.75)	(3,591.75)	3,604.28	(1,608.46)	(2,884.14)	(1,557.40)	(347.69)	70.05	70.05
BALANCE SHEET	24,429.08	23,014.26	21,827.19	20,638.44	20,159.13	20,796.33	20,837.33	28,033.36	22,820.62	21,544.94	22,871.68	24,081.39	24,499.13	24,499.13

HOLT UNDER FIVES 2020-2021
QTR 1
BALANCE SHEET

		1				1				1					
		BAL SHEET		Transactions		BAL SHEET		Transactions		BAL SHEET		Transactions		BAL SHEET	
		01.09.20		09/20		30.09.20		10/20		31.10.20		11/20		30.11.20	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Bank:	Current Account	11,364.61		3,363.46	2,768.99	11,959.08		3,522.47	3,099.68	12,381.87		1,520.40	2,940.37	10,961.90	
Bank:	Deposit Account	10,769.33		0.09		10,769.42		0.09		10,769.51		0.09		10,769.60	
Cash						0.00				0.00				0.00	
Creditors:	Wxm CBC Hall Fees Fundraising		510.00	0.00	420.00		930.00	0.00	420.00		1,350.00	0.00	510.00		1,860.00
	Furlough Claim Wages Due	2,892.96		972.66	2,892.96	972.66		777.41	1,750.07	(0.00)		626.04		626.04	
	HMRC Nat Ins 'ees			2,393.82	2,393.82		0.00	2,797.29	2,797.29		0.00	2,454.12	2,454.12		0.00
	HMRC Nat Ins 'ers		65.02	65.02	0.00		0.00		33.29		33.29	33.29	0.00		0.00
	HMRC Nat Ins Totals				0.00		0.00				0.00		0.00		0.00
	HMRC Tax		22.80	22.80	18.40		18.40	18.40	67.40		67.40	67.40	31.60		31.60
Debtors:	Playgroup Fees Due Photographs			732.00	470.50	261.50		856.50	991.50	126.50		987.00	941.00	172.50	
						0.00	0.00			0.00	0.00			0.00	0.00
Reserves			24,429.08	1,414.82		23,014.26		1,187.07		21,827.19		1,188.75		20,638.44	
TOTALS		25,026.90	25,026.90	8,964.67	8,964.67	23,962.66	23,962.66	9,159.23	9,159.23	23,277.88	23,277.88	6,877.09	6,877.09	22,530.04	22,530.04
		0.00 ✓		0.00		0.00 ✓		0.00		0.00 ✓		0.00		0.00 ✓	

QTR 2

BALANCE SHEET

0.00

HOLT UNDER FIVES 2020-2021

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		BAL SHEET		Transactions		BAL S
		01.03.21		03/21		31.0
		<u>Dr</u>	<u>Cr</u>	<u>Dr</u>	<u>Cr</u>	<u>Dr</u>
Bank:	Current Account	10,178.76		10,169.07	2,498.16	17,849.67
Bank:	Deposit Account	10,769.69		0.00		10,769.69
Cash						0.00
Toddlers Float						0.00
Creditors:	Wxm CBC Hall Fees Fundraising		2,190.00	0.00	0.00	
	Furlough Claim	1,945.58		1,268.50	1,945.58	1,268.50
	Wages Due		0.00	2,213.42	2,213.42	
	HMRC Nat Ins 'ees		0.00			
	HMRC Nat Ins 'ers		0.00			
	HMRC Nat Ins Totals		0.00			
	HMRC Tax		(42.80)		(14.20)	
Debtors:	Playgroup Fees Due	90.50		700.00	512.00	278.50

Photographs	0.00			0.00
Reserves		20,837.33		7,196.03
<u>TOTALS</u>	22,984.53	22,984.53	14,350.99	14,350.99
	0.00		0.00	0.00
			e	

BALANCE SHEET

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BAL SHEET	Transactions		BAL SHEET		Transactions		BAL SHEET	
03.21	04/21		30.04.21		05/21		31.05.21	
<u>Cr</u>	<u>Dr</u>	<u>Cr</u>	<u>Dr</u>	<u>Cr</u>	<u>Dr</u>	<u>Cr</u>	<u>Dr</u>	<u>Cr</u>
	2,762.00	8,004.53	12,607.14		3,060.74	3,542.22	12,125.66	
	0.00		10,769.69		0.00		10,769.69	
			0.00				0.00	
			0.00				0.00	
2,190.00	0.00	0.00		2,190.00	0.00	0.00		2,190.00
	975.29	1,268.50	975.29			975.29	0.00	
0.00	2,280.11	2,280.11		0.00	2,849.07	2,849.07		0.00
0.00				0.00		19.01		19.01
0.00				0.00				0.00
0.00				0.00				0.00
(57.00)				(57.00)		19.40		(37.60)
	818.50	495.50	601.50		1,510.70	1,291.20	821.00	

28,033.36	5,212.74		0.00	22,820.62	1,275.68		0.00	21,544.94
30,166.36	12,048.64	12,048.64	24,953.62	24,953.62	8,696.19	8,696.19	23,716.35	23,716.35

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HOLT UNDER FIVES 2020-2021

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		BAL SHEET		Transactions		BAL S
		01.06.21		06/21		30.0
		<u>Dr</u>	<u>Cr</u>	<u>Dr</u>	<u>Cr</u>	<u>Dr</u>
Bank:	Current Account	12,125.66				12,125.66
Bank:	Deposit Account	10,769.69				10,769.69
Cash						0.00
Toddlers Float						0.00
Creditors:	Wxm CBC Hall Fees Fundraising		2,190.00			
	Furlough Claim	1,945.58				1,945.58
	Wages Due		0.00			
	HMRC Nat Ins 'ees		19.01			
	HMRC Nat Ins 'ers		0.00			
	HMRC Nat Ins Totals		0.00			
	HMRC Tax		(37.60)			
Debtors:	Playgroup Fees Due	821.00				821.00

Photographs					0.00
Reserves		21,544.94			
<u>TOTALS</u>	25,661.93	23,716.35	0.00	0.00	25,661.93
	1,945.58		0.00		1,945.58

BALANCE SHEET

[illegible]

21,544.94			0.00	21,544.94			0.00
23,716.35	0.00	0.00	25,661.93	23,716.35	0.00	0.00	25,661.93

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QTR 4

HEET

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21,544.94
23,716.35

HOLT UNDER FIVES 2019-2020

1st September 2019 - 31st August 2020

INCOME & EXPENDITURE ACCOUNT

	<u>2019/20</u>	<u>2019/20</u>	<u>2018/19</u>	<u>2018/19</u>
	£	£	£	£
INCOME:				
Playgroup Fees		0.00		11,960.85
Toddlers		0.00		735.32
Funding		1,752.75		27,057.75
Grants		7,711.49		0.00
Photographs/commision		0.00		130.00
Donations		1,000.00		0.00
Fundraising		1,593.67		8,034.99
Insurance		0.00		0.00
Catelogue Money		0.00		0.00
Other		1,343.00		1,084.04
Returned Petty Cash		0.00		0.00
Training		0.00		0.00
xx		2,230.49		0.00
Bank Interest		0.36		77.40
EXPENDITURE:				
Wages	21,203.37		28,429.21	
Hall Hire	1,680.00		5,535.00	
Fundraising	347.70		2,556.47	
Photographs	0.00		113.75	
Training	0.00		300.40	
Equipment	3,223.33		561.47	
Petty Cash	15.00		2,090.80	
Other	6,457.59		727.06	
Write off Fees	0.00		0.00	

PPA - Membership	294.49	158.00
Trips/Party	0.00	283.30
Audit	100.00	0.00
Bounced Chq	0.00	0.00
HM Customs	0.00	0.00
Uniform	0.00	0.00
xx	0.00	0.00

	33,321.48	15,631.76	40,755.46	49,080.35
Surplus for Year	(17,689.72)		8,324.89	
	15,631.76	15,631.76	49,080.35	49,080.35

HOLT UNDER FIVES 2019-2020

1st September 2019- 31st August 2020

BALANCE SHEET

	<u>2018/19</u>	<u>2017/18</u>
	£	£
Bank - Current Account	12,125.66	13,561.39
Bank - Deposit Account	10,769.69	10,710.20
Cash	0.00	0.00
Bank and Cash in Hand	<u>22,895.35</u>	<u>24,271.59</u>
Other Debtors:	0.00	0.00
Playgroup Fees Due	821.00	664.70

Photographs	0.00	0.00
Total Assets	23,716.35	24,936.29
Other Creditors:	0.00	0.00
Wrexham CBC - Hall Fees	2,190.00	90.00
Fundraising	0.00	0.00
Inland Revenue - PAYE	(37.60)	21.80
Inland Revenue Nat Ins	0.00	81.21
Playgroup Fees Overpd		
Total Creditors	2,152.40	193.01
Net Assets	21,563.95	24,743.28
Financed by:		
Surplus / (Deficit) B/fwd	0.00	16,418.39
Surplus / (Deficit) for Year	0.00	8,324.89
	0.00	24,743.28

HOLT UNDER FIVES 2010 - 2011

POSTING INSTRUCTIONS

Postings to the **Income & Expenditure Account** and **Balance Sheet** are made from the **Cash Bank Current Account**.

Provided the Cash Book and Bank Account are balanced and have the required information to be straight forward.

There are, as always with accounting, exceptions! These are categories where the actual expenditure is not fully received or paid in the month - then they become Balance Sheet items

The three categories evident so far are **Playgroup Fees**, **Wages** and **Hall Fees** and the actuals for these are posted to both the Balance Sheet and I & E Account as follows:

FIRST

<u>Category</u>	<u>From</u>	<u>Posting 1</u>	
Playgroup Fees- Detailed Fees Spreadsheet		Balance SheetDr	I & E Account
Wages - Detailed Wages Spreadsheet		Balance SheetCr	I & E Account
Hall Fees Wrexham CBC Invoice		Balance SheetCr	I & E Account

Then the monthly actual amounts paid and received for the above are posted from the **Cash**

Account to the **Balance Sheet**, as follows:.

SECOND

Playgoup Fees

Balance SheetCr

Wages

Balance SheetDr

Hall Fees

Balance SheetDr

The best way to start the month's figures would be by doing the **FIRST** set of postings above spreadsheets/invoice to the Balance Sheet and I & E Account. Then, for these three categories receipts or payments (Cash & Bank) straight to the **Balance Sheet.** as per the **SECOND** pos

Continue then to post all receipts and payments (Cash and Bank) straight to the I & E Account **Total Cash** and **Total Bank** receipts and payments to the Balance Sheet .

The last entry is to post the **Month's** Profit or Loss from the I & E A/c to the Balance Sheet (R) should then make the DR and CR columns in the Balance Sheet to equal each other exactly.

The only thing remaining is to put the number **"1"** in row 5 in the Balance Sheet above the B **Then just sit back and watch the balances appear miraculously in front of your eyes!**

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Posting 2

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