

# KILNSEA PLAYGROUP

England & Wales · Charity number 295940

## Details

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Other names	KILNSEA PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1987-01-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Maiden Place Community Centre  
Maiden Place  
Lower Earley  
Reading  
RG6 3HE

**Phone** 07754847967

**Email** [kilnseatreasurer@gmail.com](mailto:kilnseatreasurer@gmail.com)

**Website** [www.kilnseapreschool.co.uk](http://www.kilnseapreschool.co.uk)

## Activities

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**Objects:** The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) 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;(b) 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 areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

**Activities:** We are a Pre-School, providing early years education in a safe, play-friendly environment for 2 - 5 year olds. We follow the Department for Education's Statutory Framework for the Early Years Foundation Stage and are funded by the Early Years Free Entitlement. We are run by a voluntary committee.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** LOWER EARLEY
- Wokingham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£151,622	£122,419	-	-
2023-08-31	£120,714	£95,821	-	-
2022-08-31	£81,381	£106,171	-	-
2021-08-31	£93,709	£100,650	-	-
2020-08-31	£90,250	£93,270	-	-

## Trustees

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Name	Role	Appointed
Adam Rowland		2022-07-18
Emma Rowland		2022-07-18
Jennifer Ann Scott		2020-11-19

**KILNSEA PLAYGROUP**

England & Wales - Charity number 295940

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# Accounts

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## Annual report for Charities Commission 2023 – 2024

The Financial report covers the accounts from September 2023 to August 2024 and has been prepared by Jennifer Scott, our Finance Officer.

### **Differences:**

Receipts: -

- Early Years' Funding received from Wokingham Borough Council for eligible 3- and 4-year-olds went up a huge **40%** compared to last year. This is largely due to having more child-hours on the register.
- Early Years' funding received from Wokingham Borough Council for eligible 2-year-olds was also up **27%**. Again, this is due to a slight increase in funding, and a greater number of eligible child-hours on the register.
- Fees paid (for any non-funded children or funded children attending extra hours) reduced by **2.6%** compared to last year.
- Income from admin fees **reduced by nearly 50%**, reflecting the proactive recruitment last year (and admin fees being paid in advance) and a high proportion of 2-year-olds continuing at Kilnsea (rather than moving to other settings).
- Our gift aid claims went **up by 20%**.

Payments: -

- Salaries have increased by **30%**. This is due to increases to the minimum wage and an increase in the number of children, and therefore staff, in each session.
- Rent has increased by **8.3%**.
- Expenses on consumables has increased considerably (85%). This is largely due to trialling various different printer ink schemes before finding the most suitable package and an increase in snack portion size following a review. This is on top of having more children in the setting, and increased food and materials costs.
- The increased funds available allowed for the purchase of new tablet computers for recording the children's learning journeys – much needed as the old ones were incredibly slow and out of date.
- The increased funds also enabled a Christmas bonus to be given to the staff as a thank you for their hard work during the financially challenging last few years.

### **Possible challenges in 24-25**

Increase in minimum wage: This year NLW increased to £11.44 (from £10.42) and is expected to increase to £12.21 in April 2025. This will affect our working fund due to a significant increase in all salaries.

Garden redesign: We are currently in the process of designing a new garden area for the children. This will come at significant cost but is long overdue and will much improve the setting.

Overall, our income was **£151,622.10** for the year and our expenditure was **£122,419.03**. Which means we underspent by **£29,203.07**. This is a fantastic achievement and a large proportion of this underspend will be put toward the garden redesign. Congratulations and thanks to the Pre-school aunts, officers, committee and parents for their hard work making this happen.

## Kilnsea Pre-School

### Receipts and Payments for the year ending 31-Aug-2024

Activity	Unrestricted Fund	Redundancy Fund	Total Funds
<b>Receipts</b>			
Nursery Funding	88,943.63		88,943.63
Fees	29,921.12		29,921.12
2yr Old Funding	22,174.31		22,174.31
WBC Extra Funding	1,120.26		1,120.26
Admin Fees	440.00		440.00
Consumables	3,473.14		3,473.14
Interest Received	156.31		156.31
Gift Aid	1,986.38		1,986.38
Other Income	-		-
Fundraising Income	3,102.12		3,102.12
Merchandise Sales	5.00		5.00
Donations	299.83		299.83
<b>Total Receipts</b>	<b>151,622.10</b>	<b>-</b>	<b>151,622.10</b>
<b>Payments</b>			
Salaries	101,388.26		101,388.26
Rent	14,590.61		14,590.61
Consumables Exp	1,714.49		1,714.49
Insurance	1,252.08		1,252.08
Equipment	111.89		111.89
Fundraising Costs	196.01		196.01
Merchandise Costs	-		-
Training Courses	144.00		144.00
Mobile Phone	295.55		295.55
Cleaning Costs	135.52		135.52
IT Costs	1,500.31		1,500.31
DBS	52.63		52.63
Staff Costs - End of Term Vouchers	429.49		429.49
Other Expenditure	608.19		608.19
<b>Total Payments</b>	<b>122,419.03</b>	<b>-</b>	<b>122,419.03</b>
<b>Net of receipts</b>	<b>29,203.07</b>	<b>-</b>	<b>29,203.07</b>
<b>Transfers between funds</b>	<b>(3,444.14)</b>	<b>3,444.14</b>	<b>-</b>
<b>Cash Funds at 31 August 2023</b>	<b>43,126.87</b>	<b>11,528.09</b>	<b>54,654.96</b>
<b>Cash Funds at 31 August 2024</b>	<b>68,885.80</b>	<b>14,972.23</b>	<b>83,858.03</b>
<b>Category</b>			
<b>Cash Funds</b>			
<b>Bank</b>			
Bank (Current)	68,496.85		
Bank (Deposit)	15,271.68		
<b>Petty Cash Balances</b>	<b>89.50</b>		
<b>Total Cash Funds</b>	<b>83,858.03</b>		
<b>Liabilities</b>			
<b>Other Accruals</b>	<b>(636.47)</b>		
<b>Total Liabilities</b>	<b>(636.47)</b>		

## Independent examiners report on the accounts – Kilnsea Playgroup 295940

I report to the trustees on my examination of the accounts of the above charity (“the Trust”) for the year ended 31 August 2024.

### Responsibilities and basis of report

As the charity trustees of the Trust, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiners 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Natasha Davidson, ICAEW Member 2603457  
27 June 2025

**KILNSEA PLAYGROUP**

England & Wales - Charity number 295940

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# Accounts

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## Annual report for Charities Commission 2022 – 2023

The Financial report covers the accounts from September 2022 to August 2023 and have been prepared by Jennifer Scott, our Finance Officer.

### **Differences:**

Receipts: -

- Early Years' Funding received from Wokingham Borough Council for eligible 3- and 4-year-olds went up a huge **£26,155.07** compared to last year. This is due to having many more child-hours on the register.
- Fees paid (for any non-funded children or funded children attending extra hours) were also up by **£14,930.06** compared to last year. Also due to having more child-hours.
- Early Years' funding received from Wokingham Borough Council for eligible 2-year-olds reduced by **£2,656.46**. Having fewer younger children (2-year-olds) allows us to increase the number of children in a session, or have fewer staff available (as Ofsted Ratios require more staff for 2-year-olds than 3- & 4-year-olds).
- Income from admin fees went **up by nearly 80%**, the result of having more children on the register.
- Our gift aid claims went **up by 25%**.

Payments: -

- Salaries have reduced by **£10,682.45**. This is despite increases to the minimum wage and an increase in the number of children in each session. This reduction is partly due to cutting the number of staff available for setting up and packing away, a challenge with which the staff coped admirably.
- Rent has increased by **£269.13**.
- Expenses on consumables has increased, due to increased children in the setting, and increased food and materials costs.
- The increased funds available allowed for the purchase of a much-needed new printer and some additional Tuff trays.
- The increased funds also enabled an end of year bonus to be given to the staff as a thank you for their hard work during the financially challenging first half of the year.

### **Possible challenges in 23-24**

Increase in minimum wage: This is rising at a greater rate than we are receiving from the government for funding. This year it increased to £10.42 (from £9.50) and is expected to increase to £11.44 in April 2024. This will affect our working fund due to a significant increase in all salaries.

Garden redesign: We are currently in the process of designing a new garden area for the children. This will come at significant cost but is long overdue and will much improve the setting.

We will have a new fundraising team going forward from this AGM with their focus being on fundraising as much as possible, if you have any suggestions of fundraising ideas, please do let us know.

Overall, our income was **£120,714.31** for the year and our expenditure was **£95,820.67**. Which means we underspent by **£24,893.64**. This is a fantastic achievement following the loss of a similar amount suffered last year. Massive congratulations and thanks to the Pre-school aunties, officers, committee and parents for their hard work making this happen.

## Kilnsea Pre-School

### Annual Income Statement for the year ending 31-Aug-2023

Activity	Note	2022-23	2021-22	Variance £	Variance %
<b>Income</b>					
Nursery Funding		66,510.91	40,355.84	26,155.07	64.81%
Fees		31,527.84	16,597.78	14,930.06	89.95%
2yr Old Funding		13,815.00	16,471.46	(2,656.46)	(16.13%)
WBC Extra Funding		1,031.28	954.00	77.28	8.10%
Admin Fees		920.00	511.50	408.50	79.86%
Consumables		3,269.68	2,712.11	557.57	20.56%
Interest Received		43.04	3.24	39.80	1228.40%
Gift Aid		914.93	729.93	185.00	25.34%
Other Income		37.98	164.40	(126.42)	(76.90%)
		<u>118,070.66</u>	<u>78,500.26</u>	<u>39,570.40</u>	<u>50.41%</u>
<b>Fund Raising</b>					
Fundraising Income		2,638.65	2,559.32	79.33	3.10%
Merchandise Sales		5.00	75.50	(70.50)	(93.38%)
Donations		-	245.85	(245.85)	(100.00%)
		<u>2,643.65</u>	<u>2,880.67</u>	<u>(237.02)</u>	<u>(8.23%)</u>
<b>Total Income</b>		<b>120,714.31</b>	<b>81,380.93</b>	<b>39,333.38</b>	<b>48.33%</b>
<b>Regular Expenditure</b>					
Salaries		78,420.27	89,102.72	(10,682.45)	(11.99%)
Rent		13,474.38	13,205.25	269.13	2.04%
Consumables Exp		898.85	773.05	125.80	16.27%
Insurance		1,194.18	1,159.80	34.38	2.96%
Equipment		340.55	19.98	320.57	1604.45%
Fundraising Costs		58.42	326.62	(268.20)	(82.11%)
Merchandise Costs		99.54	-	99.54	-
Training Courses		130.99	204.00	(73.01)	(35.79%)
Mobile Phone		188.15	109.23	78.92	72.25%
Cleaning Costs		145.68	38.98	106.70	273.73%
IT Costs		222.59	485.51	(262.92)	(54.15%)
DBS		157.89	160.23	(2.34)	(1.46%)
Staff Costs - End of Term Vouchers		150.00	-	150.00	-
Other Expenditure		339.18	585.67	(246.49)	(42.09%)
		<u>95,820.67</u>	<u>106,171.04</u>	<u>(10,350.37)</u>	<u>(9.75%)</u>
<b>Irregular Expenditure</b>					
Extension		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditure</b>		<b>95,820.67</b>	<b>106,171.04</b>	<b>(10,350.37)</b>	<b>(9.75%)</b>
<b>Net Surplus or (Deficit)</b>		<b>24,893.64</b>	<b>(24,790.11)</b>	<b>49,683.75</b>	<b>(200.42%)</b>

## Balance Sheet as at 31-Aug-2023

Category	Note	2022-23	2021-22	Variance £	Variance %
<b>Assets</b>					
<b>Bank</b>					
Bank (Current)		43,380.73	3,144.23	40,236.50	1279.69%
Bank (Deposit)		11,198.63	18,268.14	(7,069.51)	(38.70%)
<b>Petty Cash Balances</b>		75.60	82.70	(7.10)	(8.59%)
<b>Prepayments</b>					
Insurance		676.55	676.55	-	-
<b>Pending Banking</b>					
Misc		-	-	-	-
<b>Total Assets</b>		<b>55,331.51</b>	<b>22,171.62</b>	<b>33,159.89</b>	<b>149.56%</b>
<b>Liabilities</b>					
<b>WBC Funding for Autumn Fund</b>		(28,079.26)	(15,018.72)	(13,060.54)	86.96%
<b>Accruals</b>					
Rent, Earley Town Council		-	(2,314.00)	2,314.00	(100.00%)
Holiday Pay		-	-	-	-
HMRC		-	-	-	-
Other		(703.29)	(1,633.95)	930.66	(56.96%)
<b>Total Liabilities</b>		<b>(28,782.55)</b>	<b>(18,966.67)</b>	<b>(9,815.88)</b>	<b>51.75%</b>
<b>Total Balance</b>		<b>26,548.96</b>	<b>3,204.95</b>	<b>23,344.01</b>	<b>728.37%</b>
<b>Fund Breakdown</b>					
Redundancy Fund		11,528.09	18,248.14	(6,720.05)	(36.83%)
Working Fund		15,020.87	(15,043.19)	30,064.06	(199.85%)
<b>Total Funds</b>		<b>26,548.96</b>	<b>3,204.95</b>	<b>23,344.01</b>	<b>728.37%</b>

**Account Reconciliations 2022-2023****Bank Account**

	£	£
<b>Bank Balance B/F @ 01-Sep-2022</b>		<b>3,144.23</b>
Receipts	143,307.08	
Payments	(103,070.58)	40,236.50
<b>Bank Balance C/F @ 31-Aug-2023</b>		<b>43,380.73</b>
<i>Pending Transactions</i>		-
<b>Uncleared Bank Balance C/F @ 31-Aug-2023</b>		<b>43,380.73</b>
<i>Committed Funds</i>		
None	-	-
	-	-
<i>Pending Banking</i>		
None	-	-
	-	-
<b>Available Bank Balance C/F @ 31-Aug-2023</b>		<b>43,380.73</b>

**Petty Cash**

	£	£
<b>Petty Cash Balance B/F @ 01-Sep-2022</b>		<b>37.10</b>
Receipts	-	
Payments	(7.10)	(7.10)
<b>Petty Cash Balance C/F @ 31-Aug-2023</b>		<b>30.00</b>

**Treasurer's Float**

	£	£
<b>Treasurer's Float Balance B/F @ 01-Sep-2022</b>		<b>45.60</b>
Receipts	-	
Payments	-	-
<b>Treasurer's Float C/F @ 31-Aug-2023</b>		<b>45.60</b>

**Savings Account**

	£	£
<b>Savings Account Balance B/F @ 01-Sep-2022</b>		<b>18,268.14</b>
Receipts	2,505.73	
Payments	(9,575.24)	(7,069.51)
<b>Savings Account Balance C/F @ 31-Aug-2023</b>		<b>11,198.63</b>

**Accounting Adjustments**

	£	£
<b>Accounting Adj Balance B/F @ 01-Sep-2022</b>		<b>(18,966.67)</b>
Receipts	20,516.30	
Payments	(28,782.55)	(8,266.25)
<b>Accounting Adj Balance C/F @ 31-Aug-2022</b>		<b>(27,232.92)</b>

**Total Balances****27,422.04****Bank Account Reconciliation**

<b>Opening Balance (01-Sep-22)</b>	<b>3,144.23</b>
Add Surplus/Deficit	24,893.64
Add Accounting Adjustments	8,266.25
Add Back Uncleared Transactions	-
Add Back Petty Cash Movement	7.10
Add Back Treasurer's Cash Movement	
Add Back Movement on Savings = Interest & Transfers	7,069.51
<b>Closing Balance (Calculated)</b>	<b>43,380.73</b>
<b>Actual Closing Balance (31-Aug-23)</b>	<b>43,380.73</b>
<b>Balance Variance (should be zero)</b>	-

### **Independent examiner's report to the trustees of Kilnsea Pre-school**

I report to the trustees on my examination of the accounts of Kilnsea Pre-school for the year ended 31 August 2023.

#### **Responsibilities and basis of report**

As the charity trustees of Kilnsea Pre-school 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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:

*Sanjay S*

Name:

*SANJAY SHARMA*

Date:

*28 June 2024.*

Relevant professional qualification or membership of professional bodies (if any):

*FCCA (Fellow Association of Chartered Certified Accountants)*

**KILNSEA PLAYGROUP**

England & Wales - Charity number 295940

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# Accounts

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## Annual report for Charities Commission 2021 – 2022

The Financial report covers the accounts from September 2021 to August 2022 and have been prepared by Rachel Carter, our Finance Officer.

### **Challenges Faced:**

- Our Nursery Funding that we received from Wokingham Borough Council for eligible 3- and 4-year-olds was down a huge **-£24466.41** compared to last year.
- Fees are payments we receive for any non-funded children attending or if funding children attend extra hours. Although we were **+£4548.63** compared to last year it doesn't cover the funding deficit.
- 2-year-old funding that we received from Wokingham Borough Council for eligible 2-year-olds increased by **+£6046.62**. Having more younger children (2-year-olds) affects the number of children we can have in a session and so we either have to have more staff per session or less children per session due to Ofsted Ratio's. (As a comparison we can have 8 x 3- and 4-year-olds per member of staff compared to just 4 x 2-year-olds)
- Overall, our income was **-£12728.59**
- Salaries have increased **+£6499.96**. This is mostly due to the minimum wage increase this year to £9.50 (from £8.91), long-term staff sickness, maternity cover and being overstaffed in the summer term.
- Rent has increased by **+£1243.45**. We only rent the room for the minimum hours we need, allowing for setting up and putting away at the start/end of the sessions. We have asked multiple times for a rent decrease as we are a registered charity, and we are the main hirers of the community centre but have never been successful and so we have to pay the going rate like everyone else.
- Fundraising increased by **+£400.94** although once you take off the Fundraising/Tea Towel/ Merchandise costs off this we have only made **£74.32** fundraising profit this year compared to last year.
- We continue to claim gift aid on any eligible donations. We claimed **+£729.93**.

Continued single entry into Primary Schools: This means that the numbers drop significantly in July. The autumns terms numbers are very low resulting in us making a financial loss over the term, we also need to retain the 2-year-olds as some move to a pre-school attached to a primary school once their 3-year-old funding starts. Over the year our numbers do increase but we can only go on previous trends to predict numbers on register for the year.

Minimum wage: This is rising at a greater rate than the government funding we receive. This year it increased to £9.50 (from £8.91) and is expected to increase to £10.42 in April 2023. This will affect our working fund due to a significant increase in salaries.

Funding: The funding given by the government is not being increased at the same rate as the minimum wage.

Overall, our income was **£81380.93** for the year and our expenditure was **£106171.04**. Which means we overspent by **£24790.11** overall. It has been a very challenging year with an EGM being called by our previous Chair in July and our preschool almost closing.

## Kilnsea Pre-School

### Annual Income Statement for the year ending 31-Aug-2022

Activity	Note	2021-22	2020-21	Variance £	Variance %
<b>Income</b>					
Nursery Funding		40,355.84	64,822.25	(24,466.41)	(37.74%)
Fees		16,597.78	12,049.15	4,548.63	37.75%
2yr Old Funding		16,471.46	10,424.84	6,046.62	58.00%
Furlough Funding		-	-	-	-
WBC Extra Funding		954.00	198.75	755.25	380.00%
Admin Fees		511.50	680.00	(168.50)	(24.78%)
Late Collection Fee		-	-	-	-
Consumables		2,712.11	2,356.50	355.61	15.09%
Interest Received		3.24	5.81	(2.57)	(44.23%)
Gift Aid		729.93	691.55	38.38	5.55%
Other Income		164.40	-	164.40	-
		<u>78,500.26</u>	<u>91,228.85</u>	<u>(12,728.59)</u>	<u>(13.95%)</u>
<b>Fund Raising</b>					
Fundraising Income		2,506.32	1,975.20	531.12	26.89%
T-Towel Sales		53.00	240.00	(187.00)	(77.92%)
Merchandise Sales		75.50	176.40	(100.90)	(57.20%)
Donations		245.85	88.13	157.72	178.96%
		<u>2,880.67</u>	<u>2,479.73</u>	<u>400.94</u>	<u>16.17%</u>
<b>Total Income</b>		<b>81,380.93</b>	<b>93,708.58</b>	<b>(12,327.65)</b>	<b>(13.16%)</b>
<b>Regular Expenditure</b>					
Salaries		89,102.72	82,602.76	6,499.96	7.87%
Rent		13,205.25	11,961.80	1,243.45	10.40%
Consumables Exp		327.79	250.78	77.01	30.71%
Insurance		1,159.80	1,134.18	25.62	2.26%
Equipment		19.98	33.50	(13.52)	(40.36%)
Fundraising Costs		321.77	934.60	(612.83)	(65.57%)
Merchandise Costs		-	233.70	(233.70)	(100.00%)
T-Towel Costs		4.85	251.80	(246.95)	(98.07%)
Training Courses		204.00	177.00	27.00	15.25%
Mobile Phone		109.23	176.51	(67.28)	(38.12%)
Cleaning Costs		38.98	24.29	14.69	60.48%
IT Costs		485.51	961.18	(475.67)	(49.49%)
DBS		160.23	53.20	107.03	201.18%
Staff Costs - End of Term Vouchers		-	900.00	(900.00)	(100.00%)
Stationery / Craft Materials		445.26	434.42	10.84	2.50%
Other Expenditure		585.67	520.15	65.52	12.60%
		<u>106,171.04</u>	<u>100,649.87</u>	<u>5,521.17</u>	<u>5.49%</u>
<b>Irregular Expenditure</b>					
Extension		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditure</b>		<b>106,171.04</b>	<b>100,649.87</b>	<b>5,521.17</b>	<b>5.49%</b>
<b>Net Surplus or (Deficit)</b>		<b>(24,790.11)</b>	<b>(6,941.29)</b>	<b>(17,848.82)</b>	<b>257.14%</b>

## Balance Sheet as at 31-Aug-2022

Category	Note	2021-22	2020-21	Variance £	Variance %
<b>Assets</b>					
<b>Bank</b>					
Bank (Current)		3,144.23	26,198.75	(23,054.52)	(88.00%)
Bank (Deposit)		18,268.14	27,227.23	(8,959.09)	(32.90%)
<b>Petty Cash Balances</b>		82.70	118.48	(35.78)	(30.20%)
<b>Prepayments</b>					
Insurance		676.55	661.60	14.95	2.26%
<b>Pending Banking</b>					
Misc		-	-	-	-
<b>Total Assets</b>		<b>22,171.62</b>	<b>54,206.06</b>	<b>32,034.44</b>	<b>(59.10%)</b>
<b>Liabilities</b>					
<b>WBC Funding for Autumn Fund</b>		(15,018.72)	(23,742.57)	8,723.85	(36.74%)
<b>Accruals</b>					
Rent, Earley Town Council		(2,314.00)	(851.50)	(1,462.50)	171.76%
Holiday Pay		-	-	-	-
HMRC		-	(644.47)	644.47	(100.00%)
Other		(688.95)	(1,151.71)	462.76	(40.18%)
<b>Total Liabilities</b>		<b>(18,021.67)</b>	<b>(26,390.25)</b>	<b>8,368.58</b>	<b>(31.71%)</b>
<b>Total Balance</b>		<b>4,149.95</b>	<b>27,815.81</b>	<b>(23,665.86)</b>	<b>(85.08%)</b>
<b>Fund Breakdown</b>					
Redundancy Fund		18,248.14	15,470.07	2,778.07	17.96%
Working Fund		(14,098.19)	12,345.74	(26,443.93)	(214.19%)
<b>Total Funds</b>		<b>4,149.95</b>	<b>27,815.81</b>	<b>(23,665.86)</b>	<b>(85.08%)</b>

**Account Reconciliations 2021-2022****Bank Account**

	£	£
<b>Bank Balance B/F @ 01-Sep-2021</b>		<b>26,198.75</b>
Receipts	88,917.81	
Payments	(111,972.33)	(23,054.52)
<b>Bank Balance C/F @ 31-Aug-2022</b>		<b>3,144.23</b>
<i>Pending Transactions</i>		-
<b>Uncleared Bank Balance C/F @ 31-Aug-2022</b>		<b>3,144.23</b>
<i>Committed Funds</i>		
None	-	-
	-	-
<i>Pending Banking</i>		
None	-	-
	-	-
<b>Available Bank Balance C/F @ 31-Aug-2022</b>		<b>3,144.23</b>

**Petty Cash**

	£	£
<b>Petty Cash Balance B/F @ 01-Sep-2021</b>		<b>72.88</b>
Receipts	-	
Payments	(35.78)	(35.78)
<b>Petty Cash Balance C/F @ 31-Aug-2022</b>		<b>37.10</b>

**Treasurer's Float**

	£	£
<b>Treasurer's Float Balance B/F @ 01-Sep-2021</b>		<b>45.60</b>
Receipts	-	
Payments	-	-
<b>Treasurer's Float C/F @ 31-Aug-2022</b>		<b>45.60</b>

**Savings Account**

	£	£
<b>Savings Account Balance B/F @ 01-Sep-2021</b>		<b>27,227.23</b>
Receipts	6,040.91	
Payments	(15,000.00)	(8,959.09)
<b>Savings Account Balance C/F @ 31-Aug-2022</b>		<b>18,268.14</b>

**Accounting Adjustments**

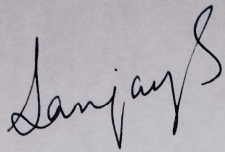
	£	£
<b>Accounting Adj Balance B/F @ 01-Sep-2021</b>		<b>(23,375.45)</b>
Receipts	26,225.95	
Payments	(18,966.67)	7,259.28
<b>Accounting Adj Balance C/F @ 31-Aug-2022</b>		<b>(16,116.17)</b>

**Total Balances****5,378.90****Bank Account Reconciliation**

<b>Opening Balance (01-Sep-21)</b>	<b>26,198.75</b>
Add Surplus/Deficit	(24,790.11)
Add Accounting Adjustments	(7,259.28)
Add Back Uncleared Transactions	-
Add Back Petty Cash Movement	35.78
Add Back Treasurer's Cash Movement	
Add Back Movement on Savings = Interest & Transfers	8,959.09
<b>Closing Balance (Calculated)</b>	<b>3,144.23</b>
<b>Actual Closing Balance (31-Aug-22)</b>	<b>3,144.23</b>
<b>Balance Variance (should be zero)</b>	-

I have examined the accounts of Kilnsea Pre-School with the books and records supplied to me and to the best of my information and belief, the said accounts show a true and fair view of the accounts for the year 2021/2022 and of the state of affairs as of 31 August 2022.

Signed



Print name:

SANJAY SHARMA

Date:

30.06.2023.

**KILNSEA PLAYGROUP**

England & Wales - Charity number 295940

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# Accounts

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## **Annual Report for Charities Commission 2020/2021**

The Financial report covers the accounts September 2020 to August 2021 and have been prepared by Rachel Carter, our Finance Officer.

(It is hard to compare figures like for like to last years as we were closed March 2020-July 2020 so I may refer back to 2018/2019 to compare with a “normal” year)

### **Challenges Faced:.**

- Our Nursery Funding that we received from Wokingham Borough Council for eligible 3 and 4 year olds increase by +£1699.45 but if we compare to 2019/2020 (pre covid) we were down -£2953.66
- Fee's are payments we receive for any non-funded children attending or if funding children attend extra hours. Although we were +£450.89 this year we were a huge -£6040.05 compared to 2018/2019 (pre-covid). Some children didn't attend whilst some lockdown restrictions were in place resulting in a £600 loss in fees for the spring term.
- 2 yr old funding that we received from Wokingham Borough Council for eligible 2 year olds increase by +£3063.33 and this is similar to 2018/2019 (pre-covid). Having more younger children ( 2 year olds) affects the number of children we can have in a session and so we either have to have more staff per session or less children per session due to Ofsted Ratio's.
- Overall our income was +£2218.96 which is good but if we compare to pre-covid 2018/2019 we were -£5692.81
- Furlough funding ceased in Sept 2020 when pre-school fully re-opened resulting in a £4500 loss of funding on the year.
- Salaries have increase +£4049.54 this is mostly due to increase in minimum wage.
- Rent has increase by +£2145.42 this is due to a rent increase by Earley town Council. We only rent the room for the minimum hours we need allowing for setting up and putting away at the start/end of the sessions. We have asked multiple times for a rent decrease as we are a registered charity and we are the main hirers of the community center but have never been successful and so we have to pay the going rate like everyone else.
- IT costs are up £500 as we invested and upgraded our laptop which was essential.
- Fundraising increase by +£1178.82 however this is due to covid and last year we wasn't able to fundraise like we usually do. Also once you take off the Fundraising/Tea Towel/ Merchandise costs off this we haven't made any fundraising profit this year compared to last year.
- We will continue to claim gift aid on any eligible donations. We

claimed +£691.55 which is amazing.

Continued single entry into Primary Schools: This means that the numbers drop significantly in July. The autumns terms numbers are very low resulting in us making a financial loss over the term, We also need to retain the 2 year olds as some move to a pre-school attached to a primary school once their 3 year old funding starts. Over the year our numbers do increase but we can only go on previous trends to predict numbers on register for the year.

Increase in minimum wage: This is rising at a greater rate than we are receiving from the government for funding. This year it increase to £8.91 (from £8.72) and is expected to increase to £9.50 in April 2022. This affects our working fund due to significant increase in all salaries.

Funding: The funding given by the government is not being raised at the same rate as the minimum wage.

Overall, our income was £93708.58 for the year and our expenditure was £100649.87. Which means we overspent by £6941.29 overall. It has been a very challenging year with COVID still being part of our day to day life.

Our working fund figure is £12345 which is a significant decrease on last year so we must remain cautious as our sessions and forecasted numbers are low and although they do normally increase, we cannot assume it and have to work within the facts we currently have.

## Kilnsea Pre-School

### Annual Income Statement for the year ending 31-Aug-2021

\* = New categories Added 2020/21

Activity	Note	2020-21	2019-20	Variance £	Variance %
<b>Income</b>					
Nursery Funding		64,822.25	63,122.80	1,699.45	2.69%
Fees		12,049.15	11,598.26	450.89	3.89%
2yr Old Funding		10,424.84	7,361.51	3,063.33	41.61%
Furlough Funding		-	4,542.60	(4,542.60)	(100.00%)
WBC Extra Funding		198.75	1,053.74	(854.99)	(81.14%)
Admin Fees		680.00	780.00	(100.00)	(12.82%)
Late Collection Fee		-	20.00	(20.00)	(100.00%)
<b>Consumables</b>		2,356.50	21.00	2,335.50	11121.43%
Interest Received		5.81	74.01	(68.20)	(92.15%)
Gift Aid		691.55	435.97	255.58	58.62%
Other Income		-	-	-	-
		91,228.85	89,009.89	2,218.96	2.49%
<b>Fund Raising</b>					
Fundraising Income		1,975.20	902.41	1,072.79	118.88%
T-Towel Sales		240.00	213.50	26.50	12.41%
Merchandise Sales		176.40	173.00	3.40	1.97%
Donations		88.13	12.00	76.13	634.42%
		2,479.73	1,300.91	1,178.82	90.62%
<b>Total Income</b>		<b>93,708.58</b>	<b>90,310.80</b>	<b>3,397.78</b>	<b>3.76%</b>
<b>Regular Expenditure</b>					
Salaries		82,602.76	78,553.22	4,049.54	5.16%
Rent		11,961.80	9,816.38	2,145.42	21.86%
Consumables Exp		250.78	341.57	(90.79)	(26.58%)
Insurance		1,134.18	1,132.93	1.25	0.11%
Equipment		33.50	-	33.50	-
Fundraising Costs		934.60	315.00	619.60	196.70%
Merchandise Costs		233.70	159.25	74.45	46.75%
T-Towel Costs		251.80	329.00	(77.20)	(23.47%)
Training Courses		177.00	75.00	102.00	136.00%
Mobile Phone		176.51	226.05	(49.54)	(21.92%)
Cleaning Costs		24.29	173.47	(149.18)	(86.00%)
IT Costs		961.18	427.58	533.60	124.80%
DBS		53.20	146.60	(93.40)	(63.71%)
* Staff Costs - End of Term Vouchers		900.00	-	900.00	-
* Stationery / Craft Materials		434.42	-	434.42	-
Other Expenditure		520.15	1,614.28	(1,094.13)	(67.78%)
		100,649.87	93,310.33	7,339.54	7.87%
<b>Irregular Expenditure</b>					
Extension		-	-	-	-
		-	-	-	-
<b>Total Expenditure</b>		<b>100,649.87</b>	<b>93,310.33</b>	<b>7,339.54</b>	<b>7.87%</b>
<b>Net Surplus or (Deficit)</b>		<b>(6,941.29)</b>	<b>(2,999.53)</b>	<b>(3,941.76)</b>	<b>131.41%</b>

Split out from Fee's this Year

## Kilnsea Pre-School

### Balance Sheet as at 31-Aug-2020

\* = New categories Added 2020/21

Category	Note	2020-21	2019-20	Variance £	Variance %
<b>Assets</b>					
<b>Bank</b>					
Bank (Current)		26,198.75	26,900.04	(701.29)	(2.61%)
Bank (Deposit)		27,227.23	27,221.42	5.81	0.02%
<b>Petty Cash Balances</b>		118.48	100.49	17.99	17.90%
<b>Prepayments</b>					
Insurance		661.60	660.87	0.73	0.11%
<b>Pending Banking</b>					
Misc		-	-	-	-
<b>Total Assets</b>		<b>54,206.06</b>	<b>54,882.82</b>	<b>676.76</b>	<b>(1.23%)</b>
<b>Liabilities</b>					
<b>WBC Funding for Autumn Fund</b>		(23,742.57)	(19,584.25)	(4,158.32)	21.23%
<b>Accruals</b>					
Rent, Earley Town Council		(851.50)	(1,410.50)	559.00	(39.63%)
Holiday Pay		-	-	-	-
HMRC		(644.47)	(324.32)	(320.15)	98.71%
Other		(1,151.71)	(836.54)	(315.17)	37.68%
<b>Total Liabilities</b>		<b>(26,390.25)</b>	<b>(22,155.61)</b>	<b>(4,234.64)</b>	<b>19.11%</b>
<b>Total Balance</b>		<b>27,815.81</b>	<b>32,727.21</b>	<b>(4,911.40)</b>	<b>(15.01%)</b>
<b>Fund Breakdown</b>					
Redundancy Fund		15,470.07	16,178.58	(708.51)	(4.38%)
Working Fund		12,345.74	16,548.63	(4,202.89)	(25.40%)
<b>Total Funds</b>		<b>27,815.81</b>	<b>32,727.21</b>	<b>(4,911.40)</b>	<b>(15.01%)</b>

**Account Reconciliations 2020-2021****Bank Account**

	£	£
<b>Bank Balance B/F @ 01-Sep-2020</b>		<b>26,900.04</b>
Receipts	100,119.72	
Payments	(100,821.01)	(701.29)
<b>Bank Balance C/F @ 31-Aug-2021</b>		<b>26,198.75</b>
<i>Pending Transactions</i>		-
<b>Uncleared Bank Balance C/F @ 31-Aug-2021</b>		<b>26,198.75</b>
<i>Committed Funds</i>		
None	-	-
	-	-
<i>Pending Banking</i>		
None	-	-
	-	-
<b>Available Bank Balance C/F @ 31-Aug-2021</b>		<b>26,198.75</b>

**Petty Cash**

	£	£
<b>Petty Cash Balance B/F @ 01-Sep-2020</b>		<b>54.89</b>
Receipts	100.00	
Payments	(82.01)	17.99
<b>Petty Cash Balance C/F @ 31-Aug-2021</b>		<b>72.88</b>

**Treasurer's Float**

	£	£
<b>Treasurer's Float Balance B/F @ 01-Sep-2020</b>		<b>45.60</b>
Receipts	-	
Payments	-	-
<b>Treasurer's Float C/F @ 31-Aug-2021</b>		<b>45.60</b>

**Savings Account**

	£	£
<b>Savings Account Balance B/F @ 01-Sep-2020</b>		<b>27,221.42</b>
Receipts	5.81	
Payments	-	5.81
<b>Savings Account Balance C/F @ 31-Aug-2021</b>		<b>27,227.23</b>

**Accounting Adjustments**

	£	£
<b>Accounting Adj Balance B/F @ 01-Sep-2020</b>		<b>(17,111.65)</b>
Receipts	22,320.01	
Payments	(28,583.81)	(6,263.80)
<b>Accounting Adj Balance C/F @ 31-Aug-2021</b>		<b>(23,375.45)</b>

**Total Balances****30,169.01****Bank Account Reconciliation**

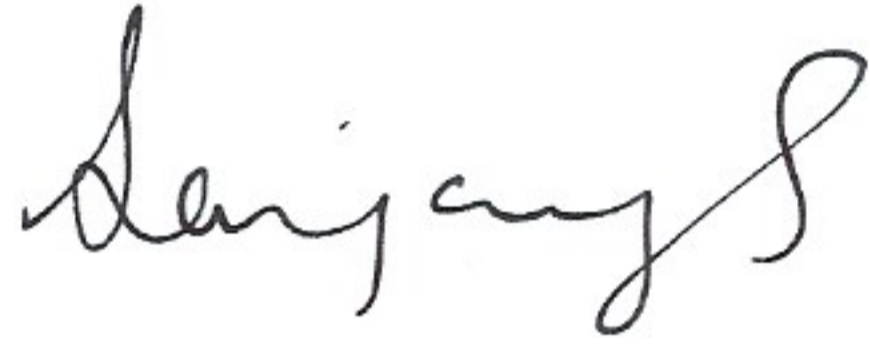
<b>Opening Balance (01-Sep-20)</b>	<b>26,900.04</b>
Add Surplus/Deficit	(6,941.29)
Add Accounting Adjustments	6,263.80
Add Back Uncleared Transactions	-
Add Back Petty Cash Movement	(17.99)
Add Back Treasurer's Cash Movement	
Add Back Movement on Savings = Interest	(5.81)
<b>Closing Balance (Calculated)</b>	<b>26,198.75</b>
<b>Actual Closing Balance (31-Aug-21)</b>	<b>26,198.75</b>

**Balance Variance** (should be zero)

-

I have examined the accounts of Kilnsea Pre-School with the books and records supplied to me and to the best of my information and belief, the said accounts show a true and fair view of the accounts for the year 2020/2021 and of the state of affairs as at August 2021.

Signed:

A handwritten signature in cursive script, appearing to read "Sanjay S".

Print name:

SANJAY SHARMA

Date:

1 JULY 2022

**KILNSEA PLAYGROUP**

England & Wales - Charity number 295940

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# Accounts

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## **Annual Report for Charities Commission 2019/2020**

The financial report covers the accounts from September 2019 to August 2020 and have been prepared by Rachel Carter, our Finance Officer.

### **Challenges Faced:**

**COVID19:** We were closed from 23<sup>rd</sup> March until the end of the preschool year in July.

During this time we continued to receive our government funding from Wokingham Council for the children on register eligible for the 2 & 3/4 yr old funding. Although we couldn't claim for the 14 children that were due to start in the summer term.

Loss of fees for the whole summer term for Non-funded children.

We claimed 18% of the 80% furlough scheme (we couldn't claim the full amount due to receiving funding)

No fundraising took place the whole of the summer term.

Earley town council did not charge us Rent whilst we were closed. We do thank them so much as this has helped us financially during very difficult times.

We claimed Gift Aid for the first time this year. We will continue to claim Gift Aid going forward.

**Continued single entry into Primary Schools:** This means that the numbers drop significantly in July. The autumns terms numbers are very low resulting in us making a financial loss over the term. Over the year our numbers increase but we can only go on previous trends to predict our numbers on register over the year.

**Increase in minimum wage:** This is rising at a greater rate than we are receiving from the government for funding. This year it increased to £8.72 (from £8.21) and is expected to increase to again in April 2021. This will affect our working fund due to the significant increase in salaries.

**Funding:** The funding given by the government is not being raised at the same rate as the minimum wage

In order to move forward and try to limit the impact of these financial challenges we have increased our fees from £6.50/hour to £7 (for unfunded and 2 yr olds) and £6.75 per hour (for funded 3-4 yr olds)

Overall our income was £90249.80 for the year and Expenditure was £93270.33. Which means we overspent by £3020.53 overall. It has been a very challenging second half of the year getting the Pre-school "Covid" safe so we were able to open our doors again to the children in September 2020.

**Our working fund figure is £16548.63** This is a significant decrease on last year so we must remain cautious as our sessions and forecasted numbers are low and although they do normally increase, we cannot assume it and have to work within the facts we currently have.

## Kilnsea Pre-School

### Annual Income Statement for the year ending 31-Aug-2020

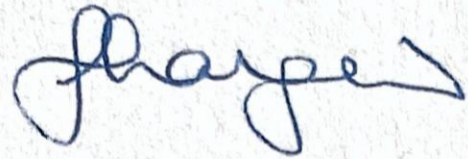
Activity	Note	2019-20	2018-19	Variance £	Variance %
<b>Income</b>					
Nursery Funding		63,122.80	67,775.91	(4,653.11)	(6.87%)
Fees		11,598.26	18,089.20	(6,490.94)	(35.88%)
2yr Old Funding		7,361.51	7,797.55	(436.04)	(5.59%)
Furlough Funding		4,542.60	-	4,542.60	-
WBC Extra Funding		1,053.74	-	1,053.74	-
Admin Fees		740.00	700.00	40.00	5.71%
Late Collection Fee		20.00	-	20.00	-
Interest Received		74.01	85.08	(11.07)	(13.01%)
Gift Aid		435.97	-	435.97	-
Other Income		-	-	-	-
		<b>88,948.89</b>	<b>94,447.74</b>	<b>(5,498.85)</b>	<b>(5.82%)</b>
<b>Fund Raising</b>					
Fundraising Income		902.41	2,060.92	(1,158.51)	(56.21%)
T-Towel Sales		213.50	264.00	(50.50)	(19.13%)
Merchandise Sales		173.00	109.00	64.00	58.72%
Donations		12.00	40.00	(28.00)	(70.00%)
		<b>1,300.91</b>	<b>2,473.92</b>	<b>(1,173.01)</b>	<b>(47.42%)</b>
<b>Total Income</b>		<b>90,249.80</b>	<b>96,921.66</b>	<b>(6,671.86)</b>	<b>(6.88%)</b>
<b>Regular Expenditure</b>					
Salaries		78,553.22	77,240.33	1,312.89	1.70%
Rent		9,816.38	12,519.39	(2,703.01)	(21.59%)
Consumables		341.57	643.34	(301.77)	(46.91%)
Insurance		1,132.93	1,119.03	13.90	1.24%
Equipment		-	236.19	(236.19)	(100.00%)
Fundraising Costs		315.00	804.30	(489.30)	(60.84%)
Merchandise Costs		159.25	294.95	(135.70)	(46.01%)
T-Towel Costs		329.00	211.50	117.50	55.56%
Training Courses		35.00	200.20	(165.20)	(82.52%)
Mobile Phone		226.05	107.65	118.40	109.99%
Cleaning Costs		173.47	-	173.47	-
IT Costs		427.58	-	427.58	-
DBS		146.60	57.20	89.40	156.29%
Other Expenditure		1,614.28	1,107.01	507.27	45.82%
		<b>93,270.33</b>	<b>94,541.09</b>	<b>(1,270.76)</b>	<b>(1.34%)</b>
<b>Irregular Expenditure</b>					
Extension		-	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure</b>		<b>93,270.33</b>	<b>94,541.09</b>	<b>(1,270.76)</b>	<b>(1.34%)</b>
<b>Net Surplus or (Deficit)</b>		<b>(3,020.53)</b>	<b>2,380.57</b>	<b>(5,401.10)</b>	<b>(226.88%)</b>

**Kilnsea Pre-School**  
**Balance Sheet as at 31-Aug-2020**

Category	Note	2019-20	2018-19	Variance £	Variance %
<b>Assets</b>					
<b>Bank</b>					
Bank (Current)		26,900.04	2,495.19	24,404.85	978.08%
Bank (Deposit)		27,221.42	55,747.41	(28,525.99)	(51.17%)
<b>Petty Cash Balances</b>		100.49	142.53	(42.04)	(29.50%)
<b>Prepayments</b>					
Insurance		660.87	559.52	101.35	18.11%
<b>Pending Banking</b>					
Misc		-	-	-	-
<b>Total Assets</b>		<b>54,882.82</b>	<b>58,944.65</b>	<b>4,061.83</b>	<b>(6.89%)</b>
<b>Liabilities</b>					
<b>WBC Funding for Autumn Fund</b>		(19,584.25)	(19,661.48)	77.23	(0.39%)
<b>Accruals</b>					
Rent, Earley Town Council		(1,410.50)	(1,193.75)	(216.75)	18.16%
Holiday Pay				-	-
HMRC		(324.32)	(336.20)	11.88	(3.53%)
Other		(836.54)	(461.28)	(375.26)	81.35%
<b>Total Liabilities</b>		<b>(22,155.61)</b>	<b>(21,652.71)</b>	<b>(502.90)</b>	<b>2.32%</b>
<b>Total Balance</b>		<b>32,727.21</b>	<b>37,291.94</b>	<b>(4,564.73)</b>	<b>(12.24%)</b>
<b>Fund Breakdown</b>					
Redundancy Fund		16,178.58	14,359.00	1,819.58	12.67%
Working Fund		16,548.63	22,932.94	(6,384.31)	(27.84%)
<b>Total Funds</b>		<b>32,727.21</b>	<b>37,291.94</b>	<b>(4,564.73)</b>	<b>(12.24%)</b>

I have examined the accounts of Kilnsea Pre-School with the books and records supplied to me and to the best of my information and belief, the said accounts show a true and fair view of the accounts for the year 2019/2020 and of the state of affairs as at 31 August 2020

Signed:



Print Name:

JACKIE LANGFORD

Date:

5.6.2021