

MACOSQUIN
COMMUNITY
PRE-SCHOOL
ACCOUNTS
Y/E
31/8/21

Receipts and payments account

For the period
12 months

from
01/09/2020

to
31/08/2021

Receipts and payments

| | Unrestricted funds £ | Restricted funds £ | Total funds £ | Last year £ |
|--|----------------------------|--------------------------|------------------|----------------|
| Receipts | | | | |
| Income directly attributable to charitable activities | | | | |
| Fees | 5,697 | - | 5,697 | 1,140 |
| Education Authority Funding | 26,234 | - | 26,234 | 37,020 |
| Lunch Club | 150 | - | 150 | 830 |
| Rent Received | 400 | - | 400 | - |
| Sweatshirts | 25 | - | 25 | - |
| Grants & Donations | | | | |
| NHSCT Milk Grant | - | 113 | 113 | 151 |
| Getting Ready to Learn Grant | - | 149 | 149 | 700 |
| Education Restart Grants | - | 9,950 | 9,950 | - |
| Education Restart ICT Grant | - | 1,500 | 1,500 | - |
| Early Years Childcare Recovery | 14,994 | - | 14,994 | 2,629 |
| Community Foundation New Needs | - | 4,119 | 4,119 | - |
| HSCB Grant | - | - | - | - |
| HalifaxFoundation | - | 1,000 | 1,000 | - |
| Blackburn Trust | - | 400 | 400 | - |
| Send Training Grant | - | - | - | 170 |
| HMRC SSP Grant | 192 | - | 192 | - |
| HMRC Job Retention Scheme Grant | - | - | - | 1,839 |
| Donations | 70 | - | 70 | 100 |
| Fundraising | | | | |
| Sponsored Events | 1,417 | - | 1,417 | - |
| Raffles | 991 | - | 991 | 558 |
| Quizzes | 124 | - | 124 | 575 |
| A Night at the Races | - | - | - | - |
| Bonus Ball | 439 | - | 439 | 1,026 |
| Smartie Tubes | 272 | - | 272 | 197 |
| Christmas Eve Boxes | 153 | - | 153 | - |
| Coffee Morning / Afternoon Tea | - | - | - | 700 |
| Investment Income | | | | |
| Bank Interest - Santander Reserve | 1 | - | 1 | 37 |
| Total receipts | 51,159 | 17,231 | 68,390 | 47,672 |

Payments

| | Unrestricted funds £ | Restricted funds £ | Total funds £ | Last year £ |
|--|----------------------------|--------------------------|------------------|----------------|
| Payments directly attributable to charitable activities | | | | |
| Wages (incl employer's NIC) | 40,216 | 3,840 | 44,056 | 42,645 |
| Employer's Pension Contribution | 1,239 | - | 1,239 | 1,147 |
| Training | 18 | - | 18 | 29 |
| Early Years Specialist | 935 | - | 935 | 1,150 |
| Play Equipment /Materials/ Resources | 58 | 5,487 | 5,545 | 763 |
| Sweatshirts & T Shirts | 60 | 381 | 441 | - |
| Books | 42 | - | 42 | - |
| Sundry Equipment | 34 | 238 | 272 | 578 |
| Advertising & Promotion | - | 750 | 750 | 98 |
| Telephone & Internet | 79 | 329 | 408 | 454 |
| Printing, Stat & Postage | 605 | 593 | 1,198 | 675 |
| Heating | 210 | 669 | 879 | 810 |
| Electricity | 161 | 722 | 883 | 1,417 |
| Insurance | 430 | - | 430 | 430 |
| Water Charges | - | 146 | 146 | 448 |
| Storage Shed | - | 1,056 | 1,056 | - |
| CCTV and Security System | 1,032 | - | 1,032 | - |
| Computer Equipment | - | 2,005 | 2,005 | - |
| Repairs & Maintenance | 603 | 42 | 645 | 422 |
| Cleaning & PPE | 122 | 852 | 974 | 75 |
| Milk | 28 | 113 | 141 | 88 |
| Break Items | 196 | - | 196 | 60 |
| Outings & Parties | 145 | - | 145 | 190 |
| Travel Expenses | - | - | - | 165 |
| Sundry Expenses | 65 | - | 65 | 75 |
| Governance Costs | | | | |
| Early Years Membership | 77 | - | 77 | 85 |
| Access NI & Safeguarding | - | - | - | 120 |
| Legal & Professional Fees | - | - | - | 145 |
| Accountancy | 1,465 | - | 1,465 | 1,462 |
| Total payments | 47,820 | 17,223 | 65,043 | 53,531 |
| Net of receipts/(payments) | 3,339 | 8 | 3,347 | (5,859) |
| Transfers between funds | (392) | 392 | - | - |
| Cash funds last year end | 9,490 | | 9,490 | 15,349 |
| Cash funds this year end | 12,437 | 400 | 12,837 | 9,490 |

Statement of assets and liabilities - Year Ended 31/8/21

| Cash Funds | Unrestricted funds | Restricted funds | Total | Total |
|--------------------------------|---------------------------|-------------------------|---------------|--------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Santander Current Account No 1 | 7,043 | - | 7,043 | 6,342 |
| Santander Reserve Account | 4,629 | 400 | 5,029 | 3,028 |
| Paypal Account | 671 | - | 671 | - |
| Cash in Hand | 94 | - | 94 | 120 |
| Total cash funds | 12,437 | 400 | 12,837 | 9,490 |
| Other Assets | | | | |
| Equipment (Estimated value) | 7,303 | 4,628 | 11,931 | 7,947 |
| Due from Sunnyside | 328 | - | 328 | - |
| Fees Owing | 115 | - | 115 | - |
| | 7,746 | 4,628 | 12,374 | 7,947 |
| Liabilities | | | | |
| HMRC | 535 | - | 535 | 377 |
| SSE Airtricity | 45 | - | 45 | - |
| NI Water | 569 | - | 569 | - |
| | 1,149 | - | 1,149 | 377 |

Fund movement summary

| Fund | Fund balances brought forward | Incoming Resources | Outgoing resources | Transfers | Fund balances carried forward |
|---------------------------|--------------------------------------|---------------------------|---------------------------|------------------|--------------------------------------|
| | £ | £ | £ | £ | £ |
| General fund | 9,490 | 51,159 | 47,820 | (392) | 12,437 |
| Getting Ready to Learn | | 149 | 155 | 6 | 0 |
| Education Re-Start Term 1 | | 4,685 | 4,700 | 15 | 0 |
| Education Re-Start Term 2 | | 5,265 | 5,271 | 6 | 0 |
| Education Re-Start ICT | | 1,500 | 1,568 | 68 | 0 |
| New Needs Fund | | 4,119 | 4,416 | 297 | 0 |
| Halifax Foundation | | 1,000 | 1,000 | | 0 |
| NHSCT Milk Grant | | 113 | 113 | | 0 |
| Blackburn Trust | | 400 | 0 | | 400 |
| Totals | 9,490 | 68,390 | 65,043 | 0 | 12,837 |

Macosquin Community Pre-School - Accounting Policies y/e 31 August 2021**1 Basis of Financial Statements**

As the total income of the charity is less than £250,000 the trustees have elected to prepare its accounts on a Receipts and Payments basis in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

2 Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Signed on behalf of the management committee

Signature

Date of approval

 06.10.21