



Puffins AGM Meeting 9th October 2025

Treasurers report

- On a positive this year we are already doing a lot better with double the number of children and extra funding coming in to cover wages/expenses etc. I know Beth is a lot less worried about making sure we have enough to pay for wages than last year as the more children bring in a lot more funding from the government.
- The QuickBooks is now going so well for Lucy sending out invoices and doing all the wages in one she has explained how much easier it is to have it all in one place.
- Beth has been using a friend accountant to check over the categories and areas in QuickBooks we didn't understand and as you can see this year is a lot simpler with which sections the money is in and why they were categorised into these areas. It is shown more clearer what money went were and why.
- I have chats with Beth every couple of months and check some bank statements to ensure all is okay.
- I have chosen after 10 years to leave this year etc etc
- Thankyou

Balance Sheet

Puffins at Beer Pre School

As of 31 August, 2025

DISTRIBUTION ACCOUNT	TOTAL
Fixed Asset	
Tangible assets	
Furniture and Equipment	602.00
Total for Tangible assets	£602.00
Total for Fixed Asset	£602.00
Cash at bank and in hand	
Buildings account	0.00
Contingency fund	12,524.96
Current Account	53,202.51
Fundraising	0.00
Fundraising account	6,661.43
Petty Cash	20.08
Scottish widow old contingency fund	0.00
Total for Cash at bank and in hand	£72,408.98
Current Assets	
Undeposited Funds	0.00
Total for Current Assets	£0.00
NET CURRENT ASSETS	£72,408.98
Creditors: amounts falling due within one year	
Current Liabilities	
Default Liability	0.00
Employer Pension Liability	-11.35
PAYE Liability	1,296.62
Payment	0.00
Pension Liability	0.00
Total for Current Liabilities	£1,285.27
Total for Creditors: amounts falling due within one year	£1,285.27
NET CURRENT ASSETS (LIABILITIES)	£71,123.71
TOTAL ASSETS LESS CURRENT LIABILITIES	£71,725.71
TOTAL NET ASSETS (LIABILITIES)	£71,725.71
Capital and Reserves	
Opening Balance Equity	34,445.40
Retained Earnings	-4,736.60
Net Income	42,016.91
Total for Capital and Reserves	£71,725.71

Profit and Loss

Puffins at Beer Pre School

1 September, 2024-31 August, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Child's School Dinner	1,862.10
Consumables	1,440.00
DCC Funding	110,513.05
Donations	2,682.94
Extra Curricular Events	14.00
Fundraising Events	6,591.76
Parent Fees	5,152.00
Refunds or credit	43.95
School Trip	361.00
Unapplied Cash Payment Income	0.00
Uniform	335.80
Total for Income	£128,996.60
Cost of Sales	
Employer National Insurance Expense	220.19
Employer Pension Expense	790.72
Wages Expense	59,773.16
Total for Cost of Sales	£60,784.07
Gross Profit	£68,212.53
Expenses	
Advertising	46.77
Bank Charges	55.89
Cleaning Materials	584.71
Consumables - Play Materials	727.30
DBS checks	77.37
Dues and Subscriptions	741.45
East Devon District Council	650.43
Electricity and Gas	717.88
Extra Curriculum Activites	1,142.78
Fundraising Expense	1,685.34
Gifts	259.45
Insurance	856.53
Office/General Administrative Expenses	286.23
Ofsted Registration	50.00
Play Equipment	187.78
Postage and Delivery	22.55
Professional Fees	47.00
Repairs and Maintenance	11,297.88
School Dinner Payment	2,031.48
SEND Funding Expenses	88.19
Small Tools and Equipment	575.33
Snack and Consumables	1,173.36
Supplies	9.84
Telephone and Internet Expenses	987.08

Profit and Loss

Puffins at Beer Pre School

1 September, 2024-31 August, 2025

DISTRIBUTION ACCOUNT	TOTAL
Trips	532.30
Uniform Expenses	830.13
Water Rates	332.00
Website Admin	313.44
Total for Expenses	£26,310.49
Net Operating Income	£41,902.04
Other Income	
Bank Interest	114.87
Total for Other Income	£114.87
Net Other Income	£114.87
Net Income	£42,016.91

Signed by two trustees on behalf of all the trustees:

signed Lewis & Nire

Dated 25/02/26

signed C Lambert

Dated 26/02/26

I have examined the attached income and expenditure account for the year ended 31st August 2025, and report that they are in accordance with the accounting records and have been properly drawn up in accordance with the requirements of the Charities (Accounts and Reporting) Regulations.

Signed 

dated: 12/02/2026