

Partridge Green Preschool
Treasurers Report 2020 2021

	2020/2021	2019/2020
Income		
Fees	£14267.75	£ 10552.90
WSCC Funding	£65837.32	£ 77192.41
Registration Fees/starter packs	£120	£ 210.70
Milk Refund	£72.65	£ 160.42
Fund raising	£2399.99	£ 4241.07
T-shirts	£47.50	£ 151.10
Bank interest & other income inc donations & sponsorship	£498	£301.08
Easyfundraising	£37.43	£102.35
Stay & Play /PG Munchkins	??	£ 489.46
Total	£83,488.13	£ 93,402.12
Expenses		
Employee costs	£57910.70	£ 61,372.02
Rent	4544.25	£ 5154.5
General Administration Expenses		
Repairs & Maintenance		
Telephone	£159.43	£ 147.46
Internet	£395.89	£399.36
Printing costs Stationary & Post	£169.44	£ 490.95 (new office package)
Petty Cash	£623.18	£ 420
Staff Uniform & Book Bags & T.shirts	£765.11	£ 402.40
Fund raising Expenditure	£195.97	£ 1168.77
Helpers gratuities		
Subscriptions & Memberships Fees	£215	£ 112
Insurance	£798.52	£699.80
Equipment	£683.90	£3319.05
Materials & Consumables	£177.30	£1480.57
Training	£75	£254.40
Advertising Promotion & Entertainment	£117.86	£353.25
Floats	£120	£120
Legal & Professional cost	£2034	£1446
Bank Charges		
Other Expenses	287.80	906.71
AGM Hall Hire & refreshments		£5.50
Fee Reimbursements	£652.68	£265.20

Total	£70,255.97	£ 78,398.57
Surplus	£ 13,232.16	£15,003.55

(+£20,000 moved into the reserve account)

Partridge Green Pre-School Playgroup

Accounts

31 May 2021

Partridge Green Pre-School Playgroup

Approval statement

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing DCT Accounting Ltd with all information and explanations necessary for their compilation.

Signature:

Date:

**Partridge Green Pre-School Playgroup
Profit and Loss Account
for the year ended 31 May 2021**

	2021	2020
	£	£
Sales	80,328	85,892
Cost of sales	314	1,177
Gross profit	<u>80,014</u>	<u>84,715</u>
Expenses		
Wages, salaries and other staff costs	67,742	63,174
Rent, rates, power and insurance costs	4,126	5,155
Repairs and renewals of property and equipment	-	130
Telephone, fax, stationery and other office costs	4,516	7,000
Advertising and business entertainment costs	118	440
Accountancy, legal and other professional fees	2,034	1,446
Depreciation and loss/(profit) on sale	61	76
	<u>78,597</u>	<u>77,421</u>
Profit	<u>1,417</u>	<u>7,294</u>

**Partridge Green Pre-School Playgroup
Balance Sheet
as at 31 May 2021**

	Notes	2021 £	2020 £
Fixed assets			
Equipment, machinery and motor vehicles	3	242	303
Current assets			
Trade debtors		-	472
Bank/building society balances		32,626	12,624
Cash in hand		15	22
Other current assets and prepayments		18,408	35,705
		<u>51,049</u>	<u>48,823</u>
Current liabilities			
Other liabilities and accruals		<u>748</u>	<u>-</u>
Net current assets		50,301	48,823
Net assets		<u>50,543</u>	<u>49,126</u>
Capital account			
Balance at start of period		49,126	41,832
Net profit		1,417	7,294
		<u>50,543</u>	<u>49,126</u>

Partridge Green Pre-School Playgroup
Notes to the Accounts
for the year ended 31 May 2021

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Profit and loss account analysis

	2021	2020
	£	£
Sales		
Fees received	12,205	10,709
Funding	64,176	70,169
Fundraising donations account	3,872	4,034
Stay & Play income	-	239
Other income	73	712
Bank deposit interest received	2	29
	<u>80,328</u>	<u>85,892</u>
Cost of sales		
Fundraising costs	<u>314</u>	<u>1,177</u>
Wages, salaries and other staff costs		
Wages and salaries	67,243	62,197
Staff training and welfare	499	977
	<u>67,742</u>	<u>63,174</u>
Rent, rates, power and insurance costs		
Rent	4,013	4,499
Stay & Play rent	113	656
	<u>4,126</u>	<u>5,155</u>
Repairs and renewals of property and equipment		
Repairs and maintenance	<u>-</u>	<u>130</u>
Telephone, fax, stationery and other office costs		
Telephone and fax	733	511
Printing, postage and stationery	491	602
Milk	-	149
Fruit, biscuits	483	213
Material and equipment	1,692	4,713
Subscriptions	318	112
Insurance	799	700
	<u>4,516</u>	<u>7,000</u>
Advertising and business entertainment costs		
Advertising and PR	<u>118</u>	<u>440</u>
Accountancy, legal and other professional fees		
Accountancy and payroll	<u>2,034</u>	<u>1,446</u>
Depreciation and loss/(profit) on sale		

Partridge Green Pre-School Playgroup
Notes to the Accounts
for the year ended 31 May 2021

Depreciation

61

76

**Partridge Green Pre-School Playgroup
Notes to the Accounts
for the year ended 31 May 2021**

3 Plant, machinery and motor vehicles

	Plant and machinery £
Cost	
At 1 June 2020	379
At 31 May 2021	<u>379</u>
Depreciation	
At 1 June 2020	76
Charge for the year	61
At 31 May 2021	<u>137</u>
Net book value	
At 31 May 2021	<u>242</u>
At 31 May 2020	<u>303</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PARTRIDGE GREEN PRE-SCHOOL PLAYGROUP**

Accounts for the Year Ended 31 May 2021

I report on the accounts of the trust for the year ended 31 May 2021 which are set out on pages 2 to 6.

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the act) does not apply.

It is my responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commissioner under section 43(7)(b) of the act, whether particular matters have come to my attention.

My examination was carried out in accordance with the General Direction given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeking explanation from you as Trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examinations no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements set below have not been met:

- a) To keep accounting records in accordance with section 41 of the Act; and
- b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

B Teichmann, FFA, ICPA, FFTA

For DCT Accounting Ltd
7 Wilton Close
Partridge Green
Sussex
RH13 8RX

Date: 19th October 2021

TO THE MEMBERS AND TRUSTEES OF
PARTRIDGE GREEN PRE-SCHOOL PLAYGROUP COMMITTEE

ACCOUNTS FOR THE YEAR ENDED 31ST MAY 2021

We have examined the financial statements in connection with the books, records and other information supplied.

The statement of income & expenditure stands at a small profit for the year due to a cut in WSCC funding to the Charity compared to the prior year. COVID-19 affected most of the year, but the financial effects were not as pronounced as they could have been.

Following the approval of the Accounts at the Annual General Meeting the Accounts will be represented in a format required by the Charity Commission together with a full report from our office.

The General Revenue Reserve Fund stands at £50,543 compared with £49,126 for the preceding year.

B Teichmann, FFA, ICPA, FFTA

For DCT Accounting Ltd
7 Wilton Close
Partridge Green
Sussex
RH13 8RX

Date: 19th October 2021