

ST MALACHY'S PRE SCHOOL PLAYGROUP**Profit and Loss Account for the year ended 31 March 2023**

	2023 £	2022 £
Sales	49,775	47,800
Cost of Sales		
Purchases	7,930	5,390
Other Direct Costs	0	0
	<u>7,930</u>	<u>5,390</u>
Gross Profit	41,845	42,410
Expenses		
Wages & Related Expenses	36,219	30,714
Rent	2,000	2,000
Repairs & Renewals	1,086	6,184
Telephone & Postage	0	70
Printing & Stationery	698	358
General Administration Expenses	428	431
Accountancy	660	660
Legal and Professional Costs	1,689	506
Other Finance Charges	80	117
Depreciation	490	612
Other Expenses	475	227
	<u>43,825</u>	<u>41,879</u>
(Trading Loss)/trading profit for the year	(1,980)	531
Other Income/Profits		
Interest Received	5	4
Other Income	0	0
	<u>5</u>	<u>4</u>
(Net Loss)/net profit for the year	<u>(1,975)</u>	<u>535</u>

ST MALACHY'S PRE SCHOOL PLAYGROUP**Balance Sheet as at 31 March 2023**

		2023	2022
		£	£
Fixed assets			
Plant, machinery and motor vehicles	2	<u>1,960</u>	<u>2,450</u>
		1,960	2,450
Current assets			
Other current assets and prepayments		0	0
Bank/building society balances		24,838	26,897
Cash in hand		<u>240</u>	<u>240</u>
		25,078	27,137
Current liabilities			
Trade creditors/accruals		<u>1,471</u>	<u>2,045</u>
		1,471	2,045
Net current liabilities			
		23,607	25,092
Net liabilities			
		<u><u>25,567</u></u>	<u><u>27,542</u></u>
Capital accounts			
Balance at start of period	4	17,363	16,828
Net (loss)/profit		<u>(1,975)</u>	<u>535</u>
		15,388	17,363
		<u>15,388</u>	<u>17,363</u>
Other Reserves		<u>10,179</u>	<u>10,179</u>
		<u><u>25,567</u></u>	<u><u>27,542</u></u>

ST MALACHY'S PRE SCHOOL PLAYGROUP**Profit and Loss Account for Year Ended 31 March 2022**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Sales				
Funded Places	38,329	0	38,329	31,793
Non-Funded Places	10,108	0	10,108	5,511
Other Funding - Education Restart	1,338	0	1,338	7,012
Fundraising & Donations	0	0	0	3,484
TOTAL	<u>49,775</u>	<u>0</u>	<u>49,775</u>	<u>47,800</u>
Cost of Sales				
Purchases	7,930	0	7,930	5,390
Outings	0	0	0	0
	<u>7,930</u>	<u>0</u>	<u>7,930</u>	<u>5,390</u>
Gross Profit	<u>41,845</u>	<u>0</u>	<u>41,845</u>	<u>42,410</u>
Expenses				
Wages & Related Expenses	36,219	0	36,219	30,714
Rent	2,000	0	2,000	2,000
Repairs & Renewals	1,086	0	1,086	6,184
Telephone & Postage	0	0	0	70
Printing & Stationery	698	0	698	358
General Administration Expenses	428	0	428	431
Accountancy	660	0	660	660
Legal and Professional Costs	1,689	0	1,689	506
Other Finance Charges	80	0	80	117
Depreciation	490	0	490	612
Other Expenses	475	0	475	227
	<u>43,825</u>	<u>0</u>	<u>43,825</u>	<u>41,879</u>
Trading Loss for the year	<u>(1,980)</u>	<u>0</u>	<u>(1,980)</u>	<u>531</u>
Other Income/Profits				
Interest Received	5	0	5	0
Other Income	0	0	0	0
	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>
Net Loss for the year	<u>(1,975)</u>	<u>0</u>	<u>(1,975)</u>	<u>531</u>

ST MALACHY'S PRE SCHOOL PLAYGROUP

Balance Sheet as at 31 March 2023

		Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets					
Plant, machinery and motor vehicles		1,960	0	1,960	2,450
		<u>1,960</u>	<u>0</u>	<u>1,960</u>	<u>2,450</u>
Current assets					
Other current assets and prepayments		0	0	0	0
Bank/building society balances		24,838	0	24,838	26,897
Cash in hand		240	0	240	240
		<u>25,078</u>	<u>0</u>	<u>25,078</u>	<u>27,137</u>
Current liabilities					
Trade creditors/accruals		1,471	0	1,471	2,045
		<u>1,471</u>	<u>0</u>	<u>1,471</u>	<u>2,045</u>
Net current assets		23,607	0	23,607	25,092
Net assets		<u>25,567</u>	<u>0</u>	<u>25,567</u>	<u>27,542</u>
Capital accounts					
Balance at start of period	4	17,363	0	17,363	16,828
Net (loss)/profit		(1,975)	0	(1,975)	535
Capital introduced	5	0	0	0	0
		<u>15,388</u>	<u>0</u>	<u>15,388</u>	<u>17,363</u>
		<u>15,388</u>	<u>0</u>	<u>15,388</u>	<u>17,363</u>
Other Reserves		10,179	0	10,179	10,179
		<u>25,567</u>	<u>0</u>	<u>25,567</u>	<u>27,542</u>

ST MALACHY'S PRE SCHOOL PLAYGROUP

Notes to the Accounts for the year ended 31 March 2023

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 Plant, machinery and motor vehicles

	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balance</u>
	£	£	£	£
COST OR VALUATION				
Fixtures & Fittings	<u>4,812</u>	<u>0</u>	<u>0</u>	<u>4,812</u>
	4,812	0	0	4,812

	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balance</u>
	£	£	£	£
DEPRECIATION				
Fixtures & Fittings	<u>2,362</u>	<u>490</u>	<u>0</u>	<u>2,852</u>
	2,362	490	0	2,852

NET BOOK VALUES

	£	£
Fixtures & Fittings	<u>2,450</u>	<u>1,960</u>
	2,450	1,960

Depreciation of tangible assets has been calculated by the reducing balance method using the rates set out below :-

Fixtures & Fittings	20%
Motor Vehicles	0%

ST MALACHY'S PRE SCHOOL PLAYGROUP**Notes to the Accounts for the year ended 31 March 2023****3 Other fixed assets**

2023 £	2022 £
<u>0</u>	<u>0</u>

4 Capital accounts

At 01/04/2022	Profit	Capital introduced	Drawings	At 31/03/2023
£	£	£	£	£
17,363	(1,975)	0	0	15,388
<u>17,363</u>	<u>(1,975)</u>	<u>0</u>	<u>0</u>	<u>15,388</u>

5 Cash introduced

The figure for cash introduced comprises :-

£
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