

**ST MALACHY'S PRE SCHOOL PLAYGROUP****Profit and Loss Account period from 1 April 2022 to 31 December 2023**

	2023 £	2022 £
<b>Sales</b>	13,042	49,775
<b>Cost of Sales</b>		
Purchases	1,352	7,930
Other Direct Costs	0	0
	<u>1,352</u>	<u>7,930</u>
<b>Gross Profit</b>	11,690	41,845
<b>Expenses</b>		
Wages & Related Expenses	23,705	36,219
Rent	0	2,000
Repairs & Renewals	102	1,086
Printing & Stationery	524	698
General Administration Expenses	0	428
Accountancy	330	660
Legal and Professional Costs	186	1,689
Other Finance Charges	69	80
Depreciation	0	490
Loss on Sale of Fixed Assets	3,010	0
Other Expenses	0	475
	<u>27,926</u>	<u>43,825</u>
<b>Trading Loss for the year</b>	(16,236)	(1,980)
<b>Other Income/Profits</b>		
Interest Received	7	5
Other Income	0	0
	<u>7</u>	<u>5</u>
<b>Net Loss for the year</b>	<u>(16,229)</u>	<u>(1,975)</u>

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

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Plant, machinery and motor vehicles	2	<u>0</u>	<u>1,960</u>
		0	1,960
<b>Current assets</b>			
Other current assets and prepayments		0	0
Bank/building society balances		10,988	24,838
Cash in hand		<u>0</u>	<u>240</u>
		10,988	25,078
<b>Current liabilities</b>			
Trade creditors/accruals		<u>1,650</u>	<u>1,471</u>
		1,650	1,471
<b>Net current liabilities</b>			
		9,338	23,607
<b>Net liabilities</b>			
		<u>9,338</u>	<u>25,567</u>
<b>Capital accounts</b>			
Balance at start of period	4	15,388	17,363
Net loss		<u>(16,229)</u>	<u>(1,975)</u>
		(841)	15,388
		(841)	15,388
Other Reserves		<u>10,179</u>	<u>10,179</u>
		<u>9,338</u>	<u>25,567</u>

## ST MALACHY'S PRE SCHOOL PLAYGROUP

### Profit and Loss Account for Period Ended 31 December 2023

	Unretricted	Restricted	Total	Total
	Funds £	Funds £	2023 £	2023 £
<b>Sales</b>				
Funded Places	11,258	0	11,258	38,329
Non-Funded Places	1,754	0	1,754	10,108
Other Funding - Education Restart		0	0	1,338
Fundraising & Donations	30	0	30	0
<b>TOTAL</b>	<u>13,042</u>	<u>0</u>	<u>13,042</u>	<u>49,775</u>
<b>Cost of Sales</b>				
Purchases	1,352	0	1,352	7,930
Outings	0	0	0	0
	<u>1,352</u>	<u>0</u>	<u>1,352</u>	<u>7,930</u>
<b>Gross Profit</b>	11,690	0	11,690	41,845
<b>Expenses</b>				
Wages & Related Expenses	23,705	0	23,705	36,219
Rent	0	0	0	2,000
Repairs & Renewals	102	0	102	1,086
Printing & Stationery	524	0	524	698
General Administration Expenses	0	0	0	428
Accountancy	330	0	330	660
Legal and Professional Costs	186	0	186	1,689
Other Finance Charges	69	0	69	80
Depreciation	3,010	0	3,010	490
Other Expenses	0	0	0	475
	<u>27,926</u>	<u>0</u>	<u>27,926</u>	<u>43,825</u>
<b>Trading Loss for the year</b>	(16,236)	0	(16,236)	(1,980)
<b>Other Income/Profits</b>				
Interest Received	7	0	7	5
Other Income	0	0	0	0
	<u>7</u>	<u>0</u>	<u>7</u>	<u>5</u>
<b>Net Loss for the year</b>	<u>(16,229)</u>	<u>0</u>	<u>(16,229)</u>	<u>(1,975)</u>

## ST MALACHY'S PRE SCHOOL PLAYGROUP

### Balance Sheet as at 31 December 2023

	Unretricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Fixed assets</b>				
Plant, machinery and motor vehicles	0	0	0	1,960
	0	0	0	1,960
<b>Current assets</b>				
Other current assets and prepayments	0	0	0	0
Bank/building society balances	10,988	0	10,988	24,838
Cash in hand	0	0	0	240
	10,988	0	10,988	25,078
<b>Current liabilities</b>				
Trade creditors/accruals	1,650	0	1,650	1,471
	1,650	0	1,650	1,471
<b>Net current assets</b>	9,338	0	9,338	23,607
<b>Net assets</b>	9,338	0	9,338	25,567
<b>Capital accounts</b>				
Balance at start of period	4      15,388	0	15,388	17,363
Net loss	(16,229)	0	(16,229)	(1,975)
Capital introduced	5      0	0	0	0
	(841)	0	(841)	15,388
	(841)	0	(841)	15,388
Other Reserves	10,179	0	10,179	10,179
	9,338	0	9,338	25,567

## ST MALACHY'S PRE SCHOOL PLAYGROUP

Notes to the Accounts period from 1 April 2022 to 31 December 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>1,050</u>	<u>(5,862)</u>	<u>0</u>
	4,812	1,050	(5,862)	0

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

#### NET BOOK VALUES

	£	£
Fixtures & Fittings	<u>1,960</u>	<u>0</u>
	1,960	0

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 period from 1 April 2022 to 31 December 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 31/12/2023
£	£	£	£	£
15,388	(16,229)	0	0	(841)
<u>15,388</u>	<u>(16,229)</u>	<u>0</u>	<u>0</u>	<u>(841)</u>

**5 Cash introduced**

The figure for cash introduced comprises :-

£  
-