

Pre School Profit & Loss based on 15 to 20 Children

PAYROLL COSTS 2025						
Post	P-SCH ONLY	Hourly rate for post	Year's salary	PAYE 10%	Pension 6%	Total
Manager	40.00	£16.52	£28,810.88	£2,881.09	£1,728.65	£33,420.62
Deputy	32.50	£14.12	£20,008.04	£2,000.80	£1,200.48	£23,209.33
Level 3	32.50	£12.86	£18,222.62	£1,822.26	£1,093.36	£21,138.24
Level 2	32.50	£12.50	£17,712.50	£1,771.25	£1,062.75	£20,546.50
U/Q	15.00	£12.21	£7,985.34	£798.53	£479.12	£9,262.99
Total annual costs			£92,739.38	£9,273.94	£5,564.36	£107,577.68
Running costs small b'ding			£30,000.00			£30,000.00
Equipment needed as start up			£26,000.00			£26,000.00

First year P/L 15 chn		Annual P/L 15 chn	
Annual income	£101,237.00	Income	£101,237.00
Running cost	£30,000.00	Running costs	£30,000.00
Equipment	£26,000.00	Maintenance	£8,000.00
Staffing	£98,315.00	Staffing	£107,577.68
P/L	-£53,078.00	P/L	-£44,340.68

First year P/L 20 chn		Annual P/L 20 chn	
Annual income	£112,905.00	Income	£112,905.00
Running cost	£30,000.00	Running costs	£30,000.00
Equipment	£26,000.00	Maintenance	£8,000.00
Staffing	£98,315.00	Staffing	£107,577.68
P/L	-£41,410.00	P/L	-£32,672.68

Based on current Government funding.