



Wigginton Preschool, Village Hall, Chesham Road,  
Wigginton, Tring, HP23 6HJ

### Joint Chairman's Report Sept 2021 – Aug 2022

Wigginton Preschool is providing a wonderful environment for young children to learn through play and make good relationships with their peers. With our free advertising Facebook posts more parents are looking to us as a provider and we now have families from surrounding villages. This year we have made transitions into 5 local schools and still maintained our provision for the waiting list families to attend. The preschool numbers are good, we are continuing with Mini Movers and soon to be a Forest School session in the Autumn, this would be once a week as more parents are looking to this way of childcare provision. Our younger group Little Stars have provided us with the next intake which was needed a few years ago and we are now benefitting from it and has continued to be a success. Both halls were providing a reliable source of childcare and by introducing various outside activities, natural resources, and quality care.

The preschool Manager & Committee have found it difficult to recruit new qualified staff members since losing two Level 3's in the Spring however the Early Years sector has seen this decline for the whole of the country since Covid however more so in the last 18 months. We have found the lack of qualified staff who are willing to work part time hours seem to be more visible to us, this is maybe because the nature of low wages, responsibilities, and paperwork. We have also found it difficult to get bank staff who only seem to want to work around themselves and not for the setting, therefore the staff have had some stressful times with keeping in ratio and sickness. This has had an effect on them to bond as a team and the manager having to increase her workload by working out of hours.

To enable to keep our staff moral up and to show appreciation the Committee decided to offer them a restaurant meal and theatre trip during the Summer before starting back in September, which was gratefully accepted. The Committee also decided to give a one-off payment as some areas of the garden needed work after a storm and whenever staff needed to complete paperwork out of hours which has been reported on timesheets. We feel this could become an issue for the future as our numbers get higher the staff will have to take paperwork home on a more regular basis.

It was decided that Emily Hewitt, a member of the Committee would take on the roll as a Forest School leader to bring another incentive to the setting, this was because the staff had already got a busy workload. Once qualified the setting would pay for her time to implement a Forest School curriculum for the children as it will benefit their well-being and outdoor learning enhancements. This will put Wigginton Preschool on another level by providing outside learning for children and addition to the logo.

Signed:

Co-chairman of Wigginton Preschool

Signed :

Co-chairman of Wigginton Preschool

Wiggington Pre School

Accounts

31 August 2022

## Wiggington Pre School

### 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 Anglo-Dutch Limited with all information and explanations necessary for their compilation.

  
RACHEL MACDONALD

The Treasurer

24 April 2023

**Wiggington Pre School  
Profit and Loss Account  
for the year ended 31 August 2022**

	<b>2022 £</b>	<b>2021 £</b>
<b>Sales</b>	69,222	57,769
Cost of sales	9,929	7,073
<b>Gross profit</b>	<u>59,293</u>	<u>50,696</u>
<b>Expenses</b>		
Wages, salaries and other staff costs	50,493	43,900
Rent, rates, power and insurance costs	3,721	2,700
Repairs and renewals of property and equipment	-	-
Telephone, fax, stationery and other office costs	1,814	1,854
Advertising and business entertainment costs	1,219	1,139
Accountancy, legal and other professional fees	640	644
Other business expenses	-	1,432
	<u>57,887</u>	<u>51,669</u>
<b>Profit/(loss)</b>	<u>1,406</u>	<u>(973)</u>

**Wiggington Pre School  
Balance Sheet  
as at 31 August 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Bank/building society balances	23,945	22,536	
Cash in hand	27	30	
	<u>23,972</u>	<u>22,566</u>	
<b>Net current assets</b>		23,972	22,566
<b>Net assets</b>		<u>23,972</u>	<u>22,566</u>
<b>Capital account</b>			
Balance at start of period		22,566	23,539
Net profit/(loss)		1,406	(973)
		<u>23,972</u>	<u>22,566</u>

**Wiggington Pre School**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Fee income	22,277	14,837
Local government funding	46,610	36,567
Donations/Fundraising	46	-
Apprentice incentive	-	2,000
Milk/Refreshments	289	22
Misc income	-	293
JRS grant	-	4,050
	<u>69,222</u>	<u>57,769</u>
<b>Cost of sales</b>		
Snacks etc	324	2,729
Toys and Outings	1,644	-
Dance mini movers	528	-
T-Shirts	354	868
Other direct costs	7,079	3,476
	<u>9,929</u>	<u>7,073</u>
<b>Wages, salaries and other staff costs</b>		
Wages and salaries	49,239	41,543
Pensions	-	1,681
DBS	314	227
Staff training and welfare	940	449
	<u>50,493</u>	<u>43,900</u>
<b>Rent, rates, power and insurance costs</b>		
Rent	2,700	2,700
Gardening Services	1,021	-
	<u>3,721</u>	<u>2,700</u>
<b>Telephone, fax, stationery and other office costs</b>		
Telephone and fax	735	542
Stationery and printing	446	741
Other insurance costs	633	571
	<u>1,814</u>	<u>1,854</u>

**Wiggington Pre School**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**Advertising and business entertainment costs**

Advertising and PR	1,219	1,139
	<u>1,219</u>	<u>1,139</u>

**Accountancy, legal and other professional fees**

Accountants fees	640	644
	<u>640</u>	<u>644</u>

**Other business expenses**

Sundry expenses	-	1,432
	<u>-</u>	<u>1,432</u>





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Wigginton Pre-School

On accounts for the year  
ended

31 August 2022

Charity no  
(if any)

1040298

Set out on pages

1 and 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 August 2022**

Responsibilities and  
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

24 April 2023

Name:

Ross Bugden FCCA

Relevant professional  
qualification(s) or body  
(if any):

ACCA

Address:

52A Western Road

Tring

Herts HP23 4BB



Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name  
**Wigginton Pre-School**

No. (if any)  
1040290

## Receipts and payments accounts

CC16a

For the period from	Period start date 01/09/2021	To	Period end date 31/08/2022
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Fee Income	22,277	-	-	22,277	14,837
Local Government Funding	46,610	-	-	46,610	36,567
Donations/fund raising		-	-	-	-
Lunch Club		-	-	-	-
Milk & Refreshments	289	-	-	289	22
Clothing, photos and equipment	-	-	-	-	293
Covid grants	-	-	-	-	4,050
Misc	46	-	-	46	2,000
<b>Sub total (Gross income for AR)</b>	<b>69,222</b>	<b>-</b>	<b>-</b>	<b>69,222</b>	<b>57,769</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>69,222</b>	<b>-</b>	<b>-</b>	<b>69,222</b>	<b>57,769</b>
<b>A3 Payments</b>					
Wages, salaries & National Insurance	49,239	-	-	49,239	41,543
Other staff costs	7,693	-	-	7,693	5,833
Rent and Insurance	3,333	-	-	3,333	3,271
Stationery and photocopies	1,086	-	-	1,086	741
Milk and refreshments	324	-	-	324	2,729
Clothing and photos	354	-	-	354	868
Professional Fees	640	-	-	640	644
Advertising	1,219			1,219	1,139
Telephone	735			735	542
Toys and small equipment	1,644			1,644	-
Miscellaneous	1,021	-	-	1,021	1,322
Outings/Mini movers	528	-	-	528	110
<b>Sub total</b>	<b>67,816</b>	<b>-</b>	<b>-</b>	<b>67,816</b>	<b>58,742</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>67,816</b>	<b>-</b>	<b>-</b>	<b>67,816</b>	<b>58,742</b>
<b>Net of receipts/(payments)</b>	<b>1,406</b>	<b>-</b>	<b>-</b>	<b>1,406</b>	<b>- 973</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>22,566</b>	<b>-</b>	<b>-</b>	<b>22,566</b>	<b>23,539</b>
<b>Cash funds this year end</b>	<b>23,972</b>	<b>-</b>	<b>-</b>	<b>23,972</b>	<b>22,566</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £																																				
<b>B1 Cash funds</b>	<table border="1"> <tr><td>Petty cash</td><td>27</td><td>-</td><td>-</td></tr> <tr><td>Current account</td><td>23,945</td><td>-</td><td>-</td></tr> <tr><td>Reserve account</td><td>-</td><td>-</td><td>-</td></tr> <tr><td><b>Total cash funds</b></td><td><b>23,972</b></td><td><b>-</b></td><td><b>-</b></td></tr> </table> <p>(agree balances with receipts and payments account(s))</p>	Petty cash	27	-	-	Current account	23,945	-	-	Reserve account	-	-	-	<b>Total cash funds</b>	<b>23,972</b>	<b>-</b>	<b>-</b>	OK	OK	OK																				
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Reserve account	-	-	-																																					
<b>Total cash funds</b>	<b>23,972</b>	<b>-</b>	<b>-</b>																																					
<b>B2 Other monetary assets</b>	<table border="1"> <tr><td>Details</td><td>Unrestricted funds to nearest £</td><td>Restricted funds to nearest £</td><td>Endowment funds to nearest £</td></tr> <tr><td></td><td>-</td><td>-</td><td>-</td></tr> <tr><td></td><td>-</td><td>-</td><td>-</td></tr> <tr><td></td><td>-</td><td>-</td><td>-</td></tr> <tr><td></td><td>-</td><td>-</td><td>-</td></tr> <tr><td></td><td>-</td><td>-</td><td>-</td></tr> <tr><td></td><td>-</td><td>-</td><td>-</td></tr> </table>	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-											
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<b>B3 Investment assets</b>	<table border="1"> <tr><td>Details</td><td>Fund to which asset belongs</td><td>Cost (optional)</td><td>Current value (optional)</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> </table>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)			-	-			-	-			-	-			-	-			-	-															
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<b>B4 Assets retained for the charity's own use</b>	<table border="1"> <tr><td>Details</td><td>Fund to which asset belongs</td><td>Cost (optional)</td><td>Current value (optional)</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> <tr><td></td><td></td><td>-</td><td>-</td></tr> </table>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)			-	-			-	-			-	-			-	-			-	-			-	-			-	-			-	-			
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<b>B5 Liabilities</b>	<table border="1"> <tr><td>Details</td><td>Fund to which liability relates</td><td>Amount due (optional)</td><td>When due (optional)</td></tr> <tr><td></td><td></td><td>-</td><td></td></tr> <tr><td></td><td></td><td>-</td><td></td></tr> <tr><td></td><td></td><td>-</td><td></td></tr> <tr><td></td><td></td><td>-</td><td></td></tr> <tr><td></td><td></td><td>-</td><td></td></tr> </table>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)			-				-				-				-				-																
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Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval																																					