



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

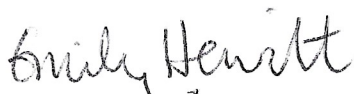
Chairman's Report Sept 2024 – August 2025

Once again it has been difficult year as in sustaining staff levels, balancing workload for the leader and the death of our co-chairman , Brian Wilson. Our numbers did increase for this year however we will go into Autumn 2025 with low numbers due to children moving into local authority school-based preschools. Wigginton Preschool comprises of 6 full time members, 3 qualified, 1 apprentice who left in April 2025 and 1 unqualified who left in September 2025. Keeping staff is extremely difficult due to workload, hourly rate and parttime hours.

The full-time staff members have found it stressful throughout the year with the heavy workload that should occur in part time hours, for example packing and unpacking the equipment, covering each other, time for paperwork and time to take out for staff meetings/feedback, this has had an impact on the wages bill. As a result of this we have had a lot of sickness and stress which meant we had to close our small hall for 3 weeks during the Spring. The staff in question are still receiving support from their GP's but are able to work in setting, we have provided a time out corner where they can gather their thoughts when needed. We continued with Forest school at the start of the financial year as the children really enjoy it however we had to put a hold on it from January due to staff ill health and workload, hopefully this will be back on track for the new financial year. We have an open day for new parents to come along to see the setting with their children and this was successful after having 3 new families starting in the 2025.

To show appreciation to the staff as we cannot increase their hourly wage, we have booked various events as an incentive and all staff members are allocated up to £150 for outings and meetings . All incentives are monitored, authorised and signed off by the co-chairs, treasurer and the accountant. This was gratefully accepted by the staff and has seen good outcome in their performance and loyalty.

For the rest of the year Wigginton Preschools numbers were stable, and we are receiving children from the wider area, and we are able to keep in our ratios. We only wish the amount of Government funding would increase to meet staff wages, we do receive various funding schemes, but it still leaves the setting short. September 2025 will see a decline in numbers as there will be 13 children leaving us to go onto primary school in July, and there is only so much fundraising you can do when every family who attends are financially struggling as well. We are pleased to say our small hall children provides the setting with a top up for the finances and, again we receive children from the wider area as more parents are wanting a few hours to themselves and we have been able to extend those hours to co-inside with the preschools which has helped.

Signed: 
EMILY HEWITT

Co-chairman of Wigginton Preschool

Signed: 
Rebecca Ford.

Co-chairman of Wigginton Preschool

26/02/26

27/2/26.

Wigginton Pre-School

Accounts

31 August 2025

Accountants' report to the trustees of Wigginton Pre-school

These financial statements have been prepared by Keep Accounting Ltd, registered with and supervised by the Institute of Accountants & Bookkeepers.

The preparation is in accordance with our terms of engagement and in order to assist you to fulfil your duties to The Charity Commission that relate to preparing the financial statements for the year ended 31 August 2025.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

Keep Accounting Ltd
Okeford Close
Tring
HP234AJ

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 Keep Accounting Ltd with all information and explanations necessary for their preparation.

The Treasurer

Wigginton Pre-School

16thDecember 25

Profit and Loss Account for the year ended 31 August 2025

	2025 £	2024 £
Sales	94,240	80,923
Cost of sales	5,169	6,582
Gross profit	<u>89,071</u>	<u>74,342</u>
Expenses		
Wages, salaries and other staff costs	70,471	64,024
Rent, rates, power and insurance costs	4,775	4,680
Repairs and renewals of property and equipment	-	-
Telephone, fax, stationery and other office costs	2,548	2,493
Advertising and business entertainment costs	-	312

Wigginton Pre-School

Accountancy, legal and other professional fees	1,986	890
Other business expenses	287	290

<u>80,067</u>	<u>72,689</u>
---------------	---------------

Profit/(loss) **9004** **1652 Balance Sheet**
as at 31 August 2025

	Notes	2025 £	2024 £
Current assets			
Bank/building society balances	29,573	20,576	
Cash in hand	<u>71</u>	<u>64</u>	
	<u>29,644</u>	<u>20,640</u>	
Net current assets		<u>29,644</u>	<u>20,640</u>
Net assets		<u>29,644</u>	<u>20,640</u>

Wigginton Pre-School

Capital account

Balance at start of period	20,640	18,988
Net profit/(loss)	9,004	1,652
	<hr/>	<hr/>
	<u>29,644</u>	<u>20,640</u>

**Wigginton Pre School Notes
to the Accounts
for the year ended 31 August 2025**

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

	2025	2024
	£	£
Sales		
Fee income	12,644	22,618
Local government funding	79,038	57,133
Donations/Fundraising	1,298	619
Uniform	40	53
Milk/Refreshments	-	356
Xmas cards	-	145
Resources	720	-
Government grant	<u>500</u>	<u>-</u>
	<u>94,240</u>	<u>80,923</u>
Cost of sales		
Snacks etc	510	277
Toys and supplies	1661	2533
Dance mini movers	132	418
T-Shirts and uniform	719	768
Garden maintenance and supplies	227	64
Forest school	1035	1219
Trips/events	<u>885</u>	<u>1366</u>
	<u>5,169</u>	<u>6,581</u>
Wages, salaries and other staff costs		
Wages and salaries	68,928	63,110
DBS – Categorised under professional costs	-	-
Staff training and welfare	<u>1544</u>	<u>915</u>

	<u>70,471</u>	<u>64,024</u>
Rent, rates, power and insurance costs		
Rent	4,775	4,680
Gardening Services – under cost of sales	<u>-</u>	<u>-</u>
	<u>4,775</u>	<u>4,680</u>
Telephone, fax, stationery and other office costs		
Telephone and fax	789	730
Stationery and printing	1,759	927
Other insurance costs	<u>-</u>	<u>836</u>
	<u>2,548</u>	<u>2,493</u>
Wigginton Pre School Notes		
to the Accounts		
for the year ended 31 August 2025		
Advertising and business entertainment costs		
Advertising and PR	<u>-</u>	<u>312</u>
	<u>-</u>	<u>312</u>
Accountancy, legal and other professional fees		
Accountants fees	734	622
Memberships	147	108
Professional costs	<u>1,105</u>	<u>160</u>
	<u>1,986</u>	<u>890</u>
Other business expenses		
Sundry expenses	<u>287</u>	<u>290</u>
	<u>287</u>	<u>290</u>



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

Treasures Report Sept 2024 -2025

During this year Wigginton Preschool made a profit of £9004. Our numbers have been stable throughout the year however we are losing 13 children in July as they move up to their new school. Little stars numbers help the setting with its finances as we are able to include the Government funding schemes for the younger children which starts from £11.22 per hour for children under 2 years, £8.28 for children of 2 years and £5.88 for children of 3-4 years. This still doesn't support staff wages from £11.50 per hour and our wages bill including pensions was £70,071 against £64,924 the previous year.

From Autumn 2024 and Summer 2025 using both halls we were able to invoice £12,644 and we received £79,038 in government funding schemes, an incentive of £500 for our apprentice, fundraising and donations came to £1298. Staff wages have stayed the same although there was a slight increase within the minimum salary. We have lost a member of staff in the Spring and this has increased workload and stress levels. To balance this the committee awarded incentives for the wellbeing of the which came to a total of £1544 through the year. Pension contributions have stayed in line with requirements of the law for 2 members of staff and we offered it to another member of staff who started in December 2024 and the other staff member will take it up at a later date.

The preschool continued to provide music and dance through Challis School of dance as part of the wider curriculum, this came to a cost of £132 for Autumn as she then went onto maternity leave and our Forest School sessions came to a total cost of £1035 for the year. The preschool organised their annual farm trip day out for each child and parent at a cost of £885, this is always supported well and the parents are truly thankful.

A new budget was set for 2025 - 2026 and we will be increasing the staff hourly rate.

Signed:

26/2/26

RACHEL MACDONALD

Wigginton Preschool Treasurer