

# WINGRAVE PRE-SCHOOL

England & Wales - Charity number 1047059

## Details

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Other names	WINGRAVE PLAYGROUP
Status	Registered
Legal form	Other
Registered	1995-06-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Wingrave C Of E Combined School Winslow Road Wingrave Aylesbury HP22 4QG
Phone	01296682217
Email	<a href="mailto:info@wingravepreschool.co.uk">info@wingravepreschool.co.uk</a>
Website	<a href="http://www.wingravepreschool.co.uk">www.wingravepreschool.co.uk</a>

## Activities

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**Objects:** TO PROVIDE SAFE AND SATISFYING PLAY FOR THE ADVANCEMENT OF THE EDUCATION OF CHILDREN FROM THREE TO FIVE YEARS OF AGE.

**Activities:** The charity provides pre-school childcare in accordance with the Early Years Foundation Stage.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** NOT DEFINED - IN PRACTICE WINGRAVE AND LOCAL VILLAGES
- Buckinghamshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£168,091	£155,892	-	-
2024-08-31	£127,560	£130,685	-	-
2023-08-31	£121,287	£116,203	-	-
2022-08-31	£112,705	£128,158	-	-
2021-08-31	£137,500	£112,200	-	-
2020-08-31	£106,217	£114,431	-	-

## Trustees

Name	Role	Appointed
Adrian Cheshire		2024-01-22
Ceilia Jacques		2025-03-01
Jonarhan Channer		2025-03-01

**WINGRAVE PRE-SCHOOL**

England & Wales - Charity number 1047059

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# Accounts

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# Accounts

Wingrave pre school  
For the year ended 31 August 2025

Prepared by SRL Accounting Limited

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- 9 Notes to the Financial Statements



# Directory

## **Wingrave pre school For the year ended 31 August 2025**

### **Accountants**

SRL Accounting Limited

Unit 7A Waterside Business Park

Waterside

Chesham

Buckinghamshire

HP5 1PE



# Board Approval

## Wingrave pre school For the year ended 31 August 2025

In accordance with the engagement letter, I approve the financial information which comprises the income and expenditure account, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in the notes, and for providing SRL Accounting Limited with all information and explanations necessary for their compilation.

On behalf of the board

Adrian Cheshire .....

Pre School Chairperson

Date .....



# Accountants' Report

## Wingrave pre school For the year ended 31 August 2025

In accordance with the engagement letter, and in order to assist you to fulfil your duties under section 43(3) (a) of the Charities Act and general directions given by the Charity Commission. We have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

We believe the accounting records have been kept in accordance with the requirements of Section 41 of the 1993 Charities Act.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signature.....

SRL Accounting Limited

Unit 7A Waterside Business Park

Waterside

Chesham

Buckinghamshire

HP5 1PE

22 April 2026

# Income and Expenditure Account

## Wingrave pre school For the year ended 31 August 2025

	NOTES	2025	2024
<b>Turnover</b>			
Childcare direct from parents/guardians		25,135	37,761
Funded childcare - Buck CC		139,799	89,448
Other Funding		2,500	219
Fundraising		193	-
Uniform income		76	132
Trip Fundraising		389	-
<b>Total Turnover</b>		<b>168,091</b>	<b>127,560</b>
<b>Direct Costs</b>			
Purchases		459	168
<b>Total Direct Costs</b>		<b>459</b>	<b>168</b>
<b>Gross Surplus</b>		<b>167,632</b>	<b>127,391</b>
<b>Other Income</b>			
Other Revenue		-	(408)
<b>Total Other Income</b>		<b>-</b>	<b>(408)</b>
<b>Expenses</b>			
<b>Establishment Expenses</b>			
Rates		56	-
Rent		2,500	2,500
Repairs & Maintenance		9,463	4,707
<b>Total Establishment Expenses</b>		<b>12,020</b>	<b>7,207</b>
<b>Staff Costs</b>			
Direct Wages		115,758	103,283
Employers National Insurance		2,092	550
Pensions Costs		1,569	1,374
Staff Training		508	1,276
<b>Total Staff Costs</b>		<b>119,926</b>	<b>106,482</b>
<b>Legal and Professional Fees</b>			
Audit & Accountancy fees		5,617	4,182
Consulting		170	-
<b>Total Legal and Professional Fees</b>		<b>5,787</b>	<b>4,182</b>
<b>Finance Charges</b>			
Bank Fees		292	262
<b>Total Finance Charges</b>		<b>292</b>	<b>262</b>
<b>General Administration</b>			
Advertising & Marketing		55	132
Changed to committee cost		9	91
Charitable and Political Donations		18	18



	NOTES	2025	2024
Cleaning		939	659
Costs of Sales - Groceries		1,105	876
Direct Cost - Learning Materials		3,984	2,850
Entertainment - 0%		1,305	785
General Expenses		359	824
Gifts		1,536	454
Insurance		714	790
IT Software and Consumables		838	641
Light, Power, Heating		4,851	2,069
Other direct costs		867	1,822
Postage, Freight & Courier		-	14
Printing & Stationery		37	218
Subscriptions		776	618
Telephone & Internet		924	884
Travel and subsistence		52	16
Bad Debts		27	(471)
<b>Total General Administration</b>		<b>18,396</b>	<b>13,289</b>
<b>Interest Payable</b>			
Interest Paid		127	-
<b>Total Interest Payable</b>		<b>127</b>	<b>-</b>
<b>Investments</b>			
Interest Income		656	738
<b>Total Investments</b>		<b>656</b>	<b>738</b>
<b>Total Expenses</b>		<b>155,892</b>	<b>130,685</b>
<b>Operating (Deficit)/Surplus And (Deficit)/Surplus For The Financial Year</b>		<b>11,740</b>	<b>(3,701)</b>

# Balance Sheet

## Wingrave pre school As at 31 August 2025

	NOTES	31 AUG 2025	31 AUG 2024
<b>Fixed Assets</b>			
<b>Tangible assets</b>			
<b>Office equipment</b>			
Fixtures and fittings - cost		3,235	3,235
Less Accumulated Depreciation on Fixtures and fittings		(3,235)	(3,235)
<b>Total Office equipment</b>		-	-
WINGRAVE PLAY		52,268	43,273
WINGRAVE PRE- BR		54,370	51,218
<b>Total Tangible assets</b>		<b>106,637</b>	<b>94,492</b>
<b>Total Fixed Assets</b>		<b>106,637</b>	<b>94,492</b>
<b>Current assets</b>			
Debtors		(13,892)	(15,282)
<b>Total Current assets</b>		<b>(13,892)</b>	<b>(15,282)</b>
<b>Prepayments and accrued income</b>			
Prepayments		380	(248)
<b>Total Prepayments and accrued income</b>		<b>380</b>	<b>(248)</b>
<b>Creditors: amounts falling due within one year</b>			
Trade creditors		3,436	1,027
Other creditors		-	(15)
<b>Total Creditors: amounts falling due within one year</b>		<b>3,436</b>	<b>1,012</b>
<b>Net current assets (liabilities)</b>		<b>(16,948)</b>	<b>(16,542)</b>
<b>Total assets less current liabilities</b>		<b>89,690</b>	<b>77,950</b>
<b>Net Assets</b>		<b>89,690</b>	<b>77,950</b>
<b>Members Funds</b>			
Members funds account	2	89,690	77,950
<b>Total Members Funds</b>		<b>89,690</b>	<b>77,950</b>

# Notes to the Financial Statements

## Wingrave pre school For the year ended 31 August 2025

### Tangible fixed assets

Depreciation is provided, at the following annual rates in order to write off each asset over its estimated useful life.

	2025	2024
<b>1. Tangible Assets</b>		
<b>Office equipment</b>		
<b>Cost</b>		
Opening Balance	3,235	3,235
<b>Total Cost</b>	<b>3,235</b>	<b>3,235</b>
<b>Depreciation</b>		
Opening Balance	(3,235)	(3,235)
<b>Total Depreciation</b>	<b>(3,235)</b>	<b>(3,235)</b>
<b>Total Office equipment</b>	<b>-</b>	<b>-</b>
<b>Total Tangible Assets</b>	<b>-</b>	<b>-</b>
	2025	2024
<b>2. Members Funds</b>		
<b>Funds</b>		
Retailed reserve brought forward	77,950	81,651
<b>Income and Expenditure Account</b>		
Current Year Earnings	11,740	(3,701)
<b>Total Income and Expenditure Account</b>	<b>11,740</b>	<b>(3,701)</b>
<b>Total Funds</b>	<b>89,690</b>	<b>77,950</b>
<b>Total Members Funds</b>	<b>89,690</b>	<b>77,950</b>

**WINGRAVE PRE-SCHOOL**

England & Wales - Charity number 1047059

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# Accounts

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# Accounts

Wingrave pre school  
For the year ended 31 August 2024

Prepared by SRL Accounting Limited

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# Directory

## Wingrave pre school For the year ended 31 August 2024

### Accountants

SRL Accounting Limited

Unit 7A Waterside Business Park

Waterside

Chesham

Buckinghamshire

HP5 1PE

# Board Approval

## Wingrave pre school For the year ended 31 August 2024

In accordance with the engagement letter, I approve the financial information which comprises the income and expenditure account, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in the notes, and for providing SRL Accounting Limited with all information and explanations necessary for their compilation.

On behalf of the board

Hattie Cope .....

Pre School Chairperson

Date .....

# Accountants' Report

## Wingrave pre school For the year ended 31 August 2024

In accordance with the engagement letter, and in order to assist you to fulfil your duties under section 43(3) (a) of the Charities Act and general directions given by the Charity Commission. We have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

We believe the accounting records have been kept in accordance with the requirements of Section 41 of the 1993 Charities Act.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signature.....

SRL Accounting Limited  
Unit 7A Waterside Business Park  
Waterside  
Chesham  
Buckinghamshire  
HP5 1PE

8th November 2024

# Income and Expenditure Account

## Wingrave pre school For the year ended 31 August 2024

	NOTES	2024	2023
<b>Turnover</b>			
Childcare direct from parents/guardians		37,761	25,656
Funded childcare - Buck CC		89,448	93,619
Other Funding		219	1,400
Other Income		-	612
Uniform income		132	-
<b>Total Turnover</b>		<b>127,560</b>	<b>121,287</b>
<b>Direct Costs</b>			
Purchases		168	-
<b>Total Direct Costs</b>		<b>168</b>	<b>-</b>
<b>Gross Surplus</b>		<b>127,391</b>	<b>121,287</b>
<b>Other Income</b>			
Other Revenue		(408)	67
<b>Total Other Income</b>		<b>(408)</b>	<b>67</b>
<b>Expenses</b>			
<b>Establishment Expenses</b>			
Rent		2,500	2,500
Repairs & Maintenance		4,707	6,984
<b>Total Establishment Expenses</b>		<b>7,207</b>	<b>9,484</b>
<b>Staff Costs</b>			
Direct Wages		103,283	91,581
Employers National Insurance		550	-
Pensions Costs		1,374	1,119
Staff Training		1,276	347
<b>Total Staff Costs</b>		<b>106,482</b>	<b>93,047</b>
<b>Legal and Professional Fees</b>			
Audit & Accountancy fees		4,182	3,283
Consulting		-	167
<b>Total Legal and Professional Fees</b>		<b>4,182</b>	<b>3,450</b>
<b>Finance Charges</b>			
Bank Fees		262	206
<b>Total Finance Charges</b>		<b>262</b>	<b>206</b>
<b>General Administration</b>			
Advertising & Marketing		132	55
Changed to committee cost		91	98
Charitable and Political Donations		18	15
Cleaning		659	236
Costs of Sales - Groceries		876	836

	NOTES	2024	2023
Direct Cost -Learning Materials		2,850	2,812
Entertainment - 0%		785	905
General Expenses		824	556
Gifts		454	277
Insurance		790	754
IT Software and Consumables		641	698
Light, Power, Heating		2,069	806
Other direct costs		1,822	548
Postage, Freight & Courier		14	-
Printing & Stationery		218	30
Subscriptions		618	377
Telephone & Internet		884	997
Travel and subsistance		16	322
Bad Debts		(471)	-
<b>Total General Administration</b>		<b>13,289</b>	<b>10,322</b>
<b>Interest Payable</b>			
Interest Paid		-	(306)
<b>Total Interest Payable</b>		<b>-</b>	<b>(306)</b>
<b>Investments</b>			
Interest Income		738	-
<b>Total Investments</b>		<b>738</b>	<b>-</b>
<b>Total Expenses</b>		<b>130,685</b>	<b>116,203</b>
<b>Operating (Deficit)/Surplus And (Deficit)/Surplus For The Financial Year</b>		<b>(3,701)</b>	<b>5,151</b>

# Balance Sheet

## Wingrave pre school As at 31 August 2024

	NOTES	31 AUG 2024	31 AUG 2023
<b>Fixed Assets</b>			
<b>Tangible assets</b>			
<b>Office equipment</b>			
Fixtures and fittings - cost		3,235	3,235
Less Accumulated Depreciation on Fixtures and fittings		(3,235)	(3,235)
<b>Total Office equipment</b>		-	-
WINGRAVE PLAY		43,273	30,046
WINGRAVE PRE- BR		51,218	50,481
<b>Total Tangible assets</b>		<b>94,492</b>	<b>80,527</b>
<b>Total Fixed Assets</b>		<b>94,492</b>	<b>80,527</b>
<b>Current assets</b>			
Debtors		(15,282)	(172)
<b>Total Current assets</b>		<b>(15,282)</b>	<b>(172)</b>
<b>Prepayments and accrued income</b>			
Prepayments		(248)	30
<b>Total Prepayments and accrued income</b>		<b>(248)</b>	<b>30</b>
<b>Creditors: amounts falling due within one year</b>			
Trade creditors		1,027	(1,739)
Other creditors		(15)	472
<b>Total Creditors: amounts falling due within one year</b>		<b>1,012</b>	<b>(1,267)</b>
<b>Net current assets (liabilities)</b>		<b>(16,542)</b>	<b>1,125</b>
<b>Total assets less current liabilities</b>		<b>77,950</b>	<b>81,651</b>
<b>Net Assets</b>		<b>77,950</b>	<b>81,651</b>
<b>Members Funds</b>			
Members funds account	2	77,950	81,651
<b>Total Members Funds</b>		<b>77,950</b>	<b>81,651</b>

# Notes to the Financial Statements

## Wingrave pre school

For the year ended 31 August 2024

### Tangible fixed assets

Depreciation is provided, at the following annual rates in order to write off each asset over its estimated useful life.

	2024	2023
<b>1. Tangible Assets</b>		
<b>Office equipment</b>		
<b>Cost</b>		
Opening Balance	3,235	3,235
<b>Total Cost</b>	<b>3,235</b>	<b>3,235</b>
<b>Depreciation</b>		
Opening Balance	(3,235)	(3,235)
<b>Total Depreciation</b>	<b>(3,235)</b>	<b>(3,235)</b>
<b>Total Office equipment</b>	<b>-</b>	<b>-</b>
<b>Total Tangible Assets</b>	<b>-</b>	<b>-</b>
	2024	2023
<b>2. Members Funds</b>		
<b>Funds</b>		
Retailed reserve brought forward	81,651	76,500
<b>Income and Expenditure Account</b>		
Current Year Earnings	(3,701)	5,151
<b>Total Income and Expenditure Account</b>	<b>(3,701)</b>	<b>5,151</b>
<b>Total Funds</b>	<b>77,950</b>	<b>81,651</b>
<b>Total Members Funds</b>	<b>77,950</b>	<b>81,651</b>

**WINGRAVE PRE-SCHOOL**

England & Wales - Charity number 1047059

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# Accounts

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**WINGRAVE PRE-SCHOOL  
ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

SRL ACCOUNTING LIMITED

Unit 7a Waterside Business Park Waterside  
Chesham  
Buckinghamshire  
HP5 1PE

**Wingrave Pre-School  
Accountant's Report  
For The Year Ended 31 August 2022**

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In accordance with the engagement letter, and in order to assist you to fulfil your duties under section 43(3) (a) of the Charities Act and general directions given by the Charity Commission. We have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

We believe the accounting records have been kept in accordance with the requirements of Section 41 of the 1993 Charities Act.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

-----  
SRL Accounting Ltd

22 November 2022

SRL ACCOUNTING LIMITED  
Unit 7a Waterside Business Park Waterside  
Chesham  
Buckinghamshire  
HP5 1PE

**Wingrave Pre-School  
Income and Expenditure Account  
For The Year Ended 31 August 2022**

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	Notes	2022 £	2021 £
<b>TURNOVER</b>		<b>112,705</b>	<b>137,500</b>
Cost of sales		(103,616 )	(98,507 )
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		<b>9,089</b>	<b>38,993</b>
Administrative expenses		(24,542 )	(13,787 )
		<hr/>	<hr/>
<b>OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		<b>(15,453 )</b>	<b>25,206</b>
		<hr/> <hr/>	<hr/> <hr/>

**Wingrave Pre-School  
Balance Sheet  
As at 31 August 2022**

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
<b>CURRENT ASSETS</b>					
Debtors	4	30		1,687	
Cash at bank and in hand		84,056		98,436	
		<b>84,086</b>		<b>100,123</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	<b>(7,586 )</b>		<b>(8,170 )</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>76,500</b>		<b>91,953</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>76,500</b>		<b>91,953</b>
<b>NET ASSETS</b>			<b>76,500</b>		<b>91,953</b>
Retailed reserve brought forward					
Income and Expenditure Account			91,953 (15,453)		66,747 25,206
<b>MEMBERS' FUNDS</b>			<b>76,500</b>		<b>91,953</b>

On behalf of the board

Mrs Deborah Brown -----  
Pre School Chairperson

Date 09 February 2023 -----

**Wingrave Pre-School  
Notes to the Financial Statements  
For The Year Ended 31 August 2022**

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**3. Tangible Assets**

	<b>Fixtures &amp; Fittings £</b>
<b>Cost</b>	
As at 1 September 2021	3,235
As at 31 August 2022	<u>3,235</u>
<b>Depreciation</b>	
As at 1 September 2021	3,235
As at 31 August 2022	<u>3,235</u>
<b>Net Book Value</b>	
As at 31 August 2022	<u>-</u>
As at 1 September 2021	<u>-</u>

**4. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Prepayments and accrued income	30	1,687
	<u><b>30</b></u>	<u><b>1,687</b></u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	-	2
PAYE/NIC and Pension	5,641	6,033
Net wages	-	647
Other creditors	457	-
Accruals and deferred income	1,488	1,488
	<u><b>7,586</b></u>	<u><b>8,170</b></u>

**Wingrave Pre-School  
Detailed Income and Expenditure Account  
For The Year Ended 31 August 2022**

	2022		2021	
	£	£	£	£
<b>TURNOVER</b>				
Childcare direct from parents/guardians		20,589		26,822
Funded childcare - Buck CC		91,614		110,104
Other income		397		130
Uniform income		105		444
		<b>112,705</b>		<b>137,500</b>
<b>COST OF SALES</b>				
Direct Cost -Learning Materials	4,897		5,054	
Wages and salaries	96,514		92,425	
Employers pensions - defined contribution schemes	1,096		825	
Other direct costs	1,109		203	
		<b>(103,616 )</b>		<b>(98,507 )</b>
<b>GROSS SURPLUS</b>		<b>9,089</b>		<b>38,993</b>
<b>Administrative Expenses</b>				
Travel and subsistence expenses	11		29	
Rent	2,500		2,500	
Light and heat	1,395		1,381	
Cleaning and waste	1,254		825	
Computer and IT repairs and maintenance	954		86	
Repairs, renewals and maintenance	9,290		792	
Printing, postage and stationery	129		23	
General Costs	246		1,133	
Advertising and marketing costs	65		50	
Training seminars and workshops	1,455		718	
Telecommunications and data costs	833		399	
Accountancy fees	2,549		1,263	
Consultancy and professional fees	2,592		3,634	
Subscriptions	498		717	
Bookkeeping fees	438		-	
Bank charges	116		-	
Charitable donations	20		-	
Bad debts written off	-		54	
Entertaining	-		184	
Sundry expenses	-		(1 )	
Gifts	197		-	
		<b>(24,542 )</b>		<b>(13,787 )</b>
<b>OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		<b>(15,453 )</b>		<b>25,206</b>

**WINGRAVE PRE-SCHOOL**

England & Wales - Charity number 1047059

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# Accounts

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**WINGRAVE PRE-SCHOOL  
ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

SRL ACCOUNTING LIMITED

Unit 7a Waterside Business Park Waterside  
Chesham  
Buckinghamshire  
HP5 1PE

**Wingrave Pre-School  
Accountant's Report**

**For The Year Ended 31 August 2021**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under section 43(3) (a) of the Charities Act and general directions given by the Charity Commission. We have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

We believe the accounting records have been kept in accordance with the requirements of Section 41 of the 1993 Charities Act.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements..

Signed

-----  
Date 23<sup>RD</sup> April 2022

SRL ACCOUNTING LIMITED

Unit 7A Waterside Business Park Waterside  
Chesham  
Buckinghamshire  
HP5 1PE

**Wingrave Pre-School  
Income and Expenditure Account  
For The Year Ended 31 August 2021**

	Notes	2021 £	2020 £
<b>TURNOVER</b>		<b>137,500</b>	<b>106,217</b>
Cost of sales		(98,507 )	(93,564 )
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		<b>38,993</b>	<b>12,653</b>
Administrative expenses		(13,787 )	(20,867 )
		<hr/>	<hr/>
<b>OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<b>25,206</b>	<b>(8,214 )</b>
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

**Wingrave Pre-School  
Balance Sheet  
As at 31 August 2021**

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
<b>CURRENT ASSETS</b>					
Debtors	4	1,687		168	
Cash at bank and in hand		98,436		74,414	
		<b>100,123</b>		<b>74,582</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	<b>(8,170 )</b>		<b>(7,835 )</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>91,953</b>	<b>66,747</b>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>91,953</b>	<b>66,747</b>	
<b>NET ASSETS</b>			<b>91,953</b>	<b>66,747</b>	
<b>RESERVES</b>					
Revaluation reserve	6		66,747	79,500	
Income and Expenditure Account			25,206	(12,753 )	
			<b>91,953</b>	<b>66,747</b>	
<b>MEMBERS' FUNDS</b>			<b>91,953</b>	<b>66,747</b>	

On behalf of the board

Mrs Stephanie Axten -----

Pre School Chairperson

Date -----

**Wingrave Pre-School  
Notes to the Financial Statements  
For The Year Ended 31 August 2021**

	<b>Fixtures &amp; Fittings £</b>
<b>Cost</b>	
As at 1 September 2020	3,235
As at 31 August 2021	<u>3,235</u>
<b>Depreciation</b>	
As at 1 September 2020	3,235
As at 31 August 2021	<u>3,235</u>
<b>Net Book Value</b>	
As at 31 August 2021	<u>-</u>
As at 1 September 2020	<u>-</u>

**4. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Trade debtors / Prepayments and accrued income	1,687	168
	<u>1,687</u>	<u>168</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	2	-
PAYE/NIC and Pension	6,033	5,809
Net wages	647	586
Accruals and deferred income	1,488	1,440
	<u>8,170</u>	<u>7,835</u>

**Wingrave Pre-School  
Detailed Income and Expenditure Account  
For The Year Ended 31 August 2021**

	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>TURNOVER</b>				
Childcare direct from parents/guardians		26,822		29,875
Funded childcare - Buck CC		110,104		75,847
Other income		130		208
Uniform income		444		287
		<b>137,500</b>		<b>106,217</b>
<b>COST OF SALES</b>				
Direct Cost -Learning Materials	5,054		3,661	
Wages and salaries	92,425		88,178	
Employers pensions - defined contribution schemes	825		816	
Other direct costs	203		909	
		<b>(98,507 )</b>		<b>(93,564 )</b>
<b>GROSS SURPLUS</b>				
		<b>38,993</b>		<b>12,653</b>
<b>Administrative Expenses</b>				
Travel and subsistence expenses	29		88	
Rent	2,500		2,500	
Light and heat	1,381		1,604	
Water rates	-		472	
Cleaning and waste	825		1,411	
Computer and IT repairs and maintenance	86		289	
Repairs, renewals and maintenance	792		1,038	
Insurance	-		769	
Printing, postage and stationery	23		2,104	
General Costs	1,133		787	
Advertising and marketing costs	50		-	
Training seminars and workshops	718		404	
Telecommunications and data costs	399		1,353	
Accountancy fees	1,263		2,600	
Consultancy and professional fees	3,634		773	
Subscriptions	717		854	
Bookkeeping fees	-		850	
Bad debts written off	54		1,183	
Depreciation	-		1,100	
Entertaining	184		688	
Sundry expenses	(1 )		-	
		<b>(13,787 )</b>		<b>(20,867 )</b>
<b>OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>				
		<b>25,206</b>		<b>(8,214 )</b>

**WINGRAVE PRE-SCHOOL**

England & Wales - Charity number 1047059

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# Accounts

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**WINGRAVE PRE-SCHOOL  
ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

SRL ACCOUNTING LIMITED

Unit 7a Waterside Business Park Waterside  
Chesham  
Buckinghamshire  
HP5 1PE

**Wingrave Pre-School  
Accountant's Report  
For The Year Ended 31 August 2020**

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In accordance with the engagement letter, and in order to assist you to fulfil your duties under section 43(3) (a) of the Charities Act and general directions given by the Charity Commission. We have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

We believe the accounting records have been kept in accordance with the requirements of Section 41 of the 1993 Charities Act.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

SRL Accounting Ltd

14<sup>TH</sup> April 2021

SRL ACCOUNTING LIMITED  
Unit 7A Waterside Business Park Waterside  
Chesham  
Buckinghamshire  
HP5 1PE

**Wingrave Pre-School  
Income and Expenditure Account  
For The Year Ended 31 August 2020**

	Notes	2020 £	2019 £
<b>TURNOVER</b>		<b>106,217</b>	<b>123,811</b>
Cost of sales		(93,564 )	(97,239 )
<b>GROSS SURPLUS</b>		<b>12,653</b>	<b>26,572</b>
Administrative expenses		(20,867 )	(20,354 )
<b>OPERATING (DEFICIT)/SURPLUS</b>		<b>(8,214 )</b>	<b>6,218</b>
Other interest receivable and similar income		-	56
Interest payable and similar charges		-	(8 )
<b>(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		<b>(8,214 )</b>	<b>6,266</b>

The notes on pages 7 to 8 form part of these financial statements.

**Wingrave Pre-School  
Balance Sheet  
As at 31 August 2020**

	Notes	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		-		1,100
			-		<b>1,100</b>
<b>CURRENT ASSETS</b>					
Debtors	4	168		5,136	
Cash at bank and in hand		74,414		74,467	
		<b>74,582</b>		<b>79,603</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	<b>(7,835 )</b>		<b>(5,742 )</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>66,747</b>		<b>73,861</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>66,747</b>		<b>74,961</b>
<b>NET ASSETS</b>			<b>66,747</b>		<b>74,961</b>
<b>RESERVES</b>					
Revaluation reserve	6		79,500		79,500
Income and Expenditure Account			(12,753 )		(4,539 )
<b>MEMBERS' FUNDS</b>			<b>66,747</b>		<b>74,961</b>

**Wingrave Pre-School  
Notes to the Financial Statements  
For The Year Ended 31 August 2020**

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**3. Tangible Assets**

	<b>Fixtures &amp; Fittings £</b>
<b>Cost</b>	
As at 1 September 2019	3,235
As at 31 August 2020	<u>3,235</u>
<b>Depreciation</b>	
As at 1 September 2019	2,135
Provided during the period	<u>1,100</u>
As at 31 August 2020	<u>3,235</u>
<b>Net Book Value</b>	
As at 31 August 2020	-
As at 1 September 2019	<u>1,100</u>

**4. Debtors**

	<b>2020 £</b>	<b>2019 £</b>
<b>Due within one year</b>		
Trade debtors	168	5,136
	<u>168</u>	<u>5,136</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2020 £</b>	<b>2019 £</b>
PAYE/NIC and Pension	5,809	3,036
Net wages	586	-
Pension	-	(174 )
Accruals and deferred income	<u>1,440</u>	<u>2,880</u>
	<u>7,835</u>	<u>5,742</u>

**6. Reserves**

	<b>Reserve £</b>
As at 1 September 2019	79,500
As at 31 August 2020	79,500

**Wingrave Pre-School  
Detailed Income and Expenditure Account  
For The Year Ended 31 August 2020**

	<b>2020</b>		<b>2019</b>	
	£	£	£	£
<b>TURNOVER</b>				
Childcare		29,875		39,383
Funded childcare - Buck CC		75,847		81,535
Company Childcare Vouchers		-		1,159
Other Funding		-		1,213
Other income		208		521
Uniform income		287		-
		<b>106,217</b>		<b>123,811</b>
<b>COST OF SALES</b>				
Opening stock - materials	-		750	
Direct Cost -Learning Materials	3,661		4,212	
Wages and salaries	88,178		87,936	
Employers pensions - defined contribution schemes	816		635	
Other direct costs	909		3,706	
		<b>(93,564 )</b>		<b>(97,239 )</b>
		<b>12,653</b>		<b>26,572</b>
<b>GROSS SURPLUS</b>				
<b>Administrative Expenses</b>				
Travel and subsistence expenses	88		71	
Rent	2,500		2,500	
Light and heat	1,604		1,201	
Water rates	472		379	
Cleaning and waste	1,411		1,656	
Computer and IT repairs and maintenance	289		203	
Repairs, renewals and maintenance	1,038		713	
Insurance	769		760	
Printing, postage and stationery	2,104		483	
General Costs	787		859	
Advertising and marketing costs	-		50	
Training seminars and workshops	404		1,340	
Telecommunications and data costs	1,353		618	
Accountancy fees	2,600		1,915	
Consultancy and professional fees	773		5,354	
Subscriptions	854		437	
Bookkeeping fees	850		-	
Bad debts written off	1,183		-	

...CONTINUED

**Wingrave Pre-School  
Detailed Income and Expenditure Account (continued)  
For The Year Ended 31 August 2020**

Depreciation Entertaining Sundry expenses	1,100 688 -	1,067 746 2		(20,867 ) (20,354 )
<b>OPERATING (DEFICIT)/SURPLUS</b>				<b>(8,214)</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	-	56		
			-	<b>56</b>
<b>Interest payable and similar expenses</b>				
Bank interest payable	-	8		
			-	<b>(8)</b>
<b>(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>				<b>(8,214 )</b>
				<b>6,266</b>