

**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

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

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

		<b>2021</b>		<b>2020</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	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>	<b>5</b>	<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	<b>6</b>		66,747		79,500
Income and Expenditure Account			25,206		(12,753 )
<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><b>1,687</b></u>	<u><b>168</b></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><b>8,170</b></u>	<u><b>7,835</b></u>

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

	<b>2021</b>		<b>2020</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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>