

**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**

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**

	Notes	2022 £	2021 £
TURNOVER		112,705	137,500
Cost of sales		(103,616)	(98,507)
		<hr/>	<hr/>
GROSS SURPLUS		9,089	38,993
Administrative expenses		(24,542)	(13,787)
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OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(15,453)	25,206
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**Wingrave Pre-School
Balance Sheet
As at 31 August 2022**

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

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**

3. Tangible Assets

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

4. Debtors

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

5. Creditors: Amounts Falling Due Within One Year

	2022 £	2021 £
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>7,586</u>	<u>8,170</u>

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

	2022	2021
	£	£
TURNOVER		
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
	112,705	137,500
COST OF SALES		
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
	(103,616)	(98,507)
GROSS SURPLUS	9,089	38,993
Administrative Expenses		
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	-
	(24,542)	(13,787)
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR	(15,453)	25,206