

Accounts

Wingrave pre school
For the year ended 31 August 2025

Prepared by SRL Accounting Limited

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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 |
|--|-------|----------------|----------------|
| Turnover | | | |
| 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 | - |
| Total Turnover | | 168,091 | 127,560 |
| Direct Costs | | | |
| Purchases | | 459 | 168 |
| Total Direct Costs | | 459 | 168 |
| Gross Surplus | | 167,632 | 127,391 |
| Other Income | | | |
| Other Revenue | | - | (408) |
| Total Other Income | | - | (408) |
| Expenses | | | |
| Establishment Expenses | | | |
| Rates | | 56 | - |
| Rent | | 2,500 | 2,500 |
| Repairs & Maintenance | | 9,463 | 4,707 |
| Total Establishment Expenses | | 12,020 | 7,207 |
| Staff Costs | | | |
| Direct Wages | | 115,758 | 103,283 |
| Employers National Insurance | | 2,092 | 550 |
| Pensions Costs | | 1,569 | 1,374 |
| Staff Training | | 508 | 1,276 |
| Total Staff Costs | | 119,926 | 106,482 |
| Legal and Professional Fees | | | |
| Audit & Accountancy fees | | 5,617 | 4,182 |
| Consulting | | 170 | - |
| Total Legal and Professional Fees | | 5,787 | 4,182 |
| Finance Charges | | | |
| Bank Fees | | 292 | 262 |
| Total Finance Charges | | 292 | 262 |
| General Administration | | | |
| 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) |
| Total General Administration | | 18,396 | 13,289 |
| Interest Payable | | | |
| Interest Paid | | 127 | - |
| Total Interest Payable | | 127 | - |
| Investments | | | |
| Interest Income | | 656 | 738 |
| Total Investments | | 656 | 738 |
| Total Expenses | | 155,892 | 130,685 |
| Operating (Deficit)/Surplus And (Deficit)/Surplus For The Financial Year | | 11,740 | (3,701) |

Balance Sheet

Wingrave pre school As at 31 August 2025

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

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 |
|-------------------------------|----------------|----------------|
| 1. Tangible Assets | | |
| Office equipment | | |
| Cost | | |
| Opening Balance | 3,235 | 3,235 |
| Total Cost | 3,235 | 3,235 |
| Depreciation | | |
| Opening Balance | (3,235) | (3,235) |
| Total Depreciation | (3,235) | (3,235) |
| Total Office equipment | - | - |
| Total Tangible Assets | - | - |

| | 2025 | 2024 |
|---|---------------|----------------|
| 2. Members Funds | | |
| Funds | | |
| Retailed reserve brought forward | 77,950 | 81,651 |
| Income and Expenditure Account | | |
| Current Year Earnings | 11,740 | (3,701) |
| Total Income and Expenditure Account | 11,740 | (3,701) |
| Total Funds | 89,690 | 77,950 |
| Total Members Funds | 89,690 | 77,950 |