

**REGISTERED CHARITY NUMBER : 294633**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021  
FOR  
WARGRAVE PRESCHOOL**

**Holybrook Associates Ltd  
Curious Lounge  
1st Floor, Pinnacle Building  
Tudor Road  
Reading  
RG1 1NH  
England**

**WARGRAVE PRESCHOOL**

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FOR THE YEAR ENDED 31 AUGUST 2021**

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## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Aims**

Development and education of children primarily under the statutory school age by encouraging their parents to understand and provide for the needs of their children through the community groups and by offering appropriate play, education and care facilities, together with the parents' rights to take responsibility for and to become involved in the activities of the group.

In setting our objective and planning our activities, our trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Relating to our main objectives and achievements for the year we have provided preschool sessions for thirty-eight academic weeks of the year for two to four year olds.

We have provided access to children who are eligible for funding through Wokingham Borough Council and place no restrictions on children accessing funded sessions at preschool.

Committee positions are filled by volunteers from the membership.

Members also take part in session when possible. New starters are given settling in time and further support can be offered when required.

Annual Activities are held to encourage interaction between the preschool members and the community. These include picnics, sports day, coffee morning and evening fundraisers for the local community.

Fundraising by membership is used in general for projects to improve the preschool environment and equipment.

An annual survey of members provides guidance on areas that should be improved and these are discussed at the AGM. Regular committee meetings document progress in these areas.

## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

The change in management has stabilised the staff, which has reduced costs and enabled the preschool to offer a full range of years again. There have been some generous donations from residents and support from the Parish council, which is the landlord of the premises used. The School is in the course of finalising a lease which will enable an extension of the offer. The trustees have appointed an advisory board to provide continuity, stability and expertise.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity has two main sources of funds.

Wokingham Borough Council pays fees for each child at school.

In addition, the Preschool charges parents for additional services, including lunch club, breakfast club or hours not covered by their 15 or 30 hours per week funding.

##### **Reserves Policy**

A fund is kept to cover the costs of closure. The costs of closure include repayment of advance fees paid by Wokingham Borough Council, honouring the lease commitment, payment of staff salaries over their notice period and other liabilities such as rental of equipment, and contracts with legal advisors and insurers. The reserve required has been calculated at £50,000.

##### **Going Concern**

The trustees consider that there are no material uncertainties regarding the charity's ability to continue to be a going concern. There are no material uncertainties affecting the current year's accounts.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document "Preschool Learning Alliance Model Constitution 2005"

The selection of the Trustees is made at the AGM and elected from the membership.

Each new trustee/committee member signs a confidentiality agreement and receive details of their roles and responsibilities.

Each new trustee and committee member is given a handover from the previous incumbent and access to him or her for questions and continuity.

## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**  
**294633**

#### **Principal address**

The Youth Centre  
Recreation Ground  
East View Road  
Wargrave  
Berkshire  
RG10 8BH

#### **Trustees**

Isabelle Carter	Co-chair
Juan Bosc	Co-chair
Helen Classen	Treasurer
Nicola Grant	Secretary

#### **Independent Examiner**

Holybrook Associates Ltd  
Curious Lounge  
1st Floor, Pinnacle Building  
Tudor Road  
Reading  
RG1 1NH  
England

Approved by the Board of Trustees and authorised for issue on 12/07/22 and were signed on its behalf by:

I G Carter  
Co-chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARGRAVE PRESCHOOL**

### **Independent examiner's report to the trustees of Wargrave Preschool**

I report to the charity trustees on my examination of the accounts of Wargrave preschool (the Trust) for the year ended 31st August 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1      accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2      the accounts do not accord with those records; or
- 3      the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rachel Eden  
Holybrook Associates Ltd  
Curious Lounge  
1st Floor, Pinnacle Building  
Tudor Road  
Reading  
RG1 1NH  
England

Date            12/07/2022

**WARGRAVE PRESCHOOL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	2,021 unrestricted fund £	2020 unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other Trading Activities	2	173,321	71,435
Investment Income	3	<u>2</u>	<u>25</u>
<b>Total</b>		173,323	71,460
<b>EXPENDITURE ON</b>			
Other		<u>88,278</u>	<u>101,451</u>
<b>NET INCOME (EXPENDITURE)</b>		85,045	(29,991)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		7,267	37,258
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>92,312</u></u>	<u><u>7,267</u></u>

The notes form part of these financial statements

**WARGRAVE PRESCHOOL**

**BALANCE SHEET**  
**31st AUGUST 2021**

	Notes	2,021 unrestricted fund £	2020 unrestricted fund £
<b>CURRENT ASSETS</b>			
Debtors	7	78	526
Cash at bank and in hand		<u>94,469</u>	<u>9,219</u>
		94,547	9,745
<b>CREDITORS</b>			
Amount falling due within one year	8	2,235	2,478
<b>NET CURRENT ASSETS</b>		<u>92,312</u>	<u>7,267</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		92,312	7,627
<b>ACCRUALS AND DEFERRED INCOME</b>	9		
<b>NET ASSETS</b>		<u>92,312</u>	<u>7,627</u>
<b>FUNDS</b>	10		
Unrestricted funds		92,312	7,627
<b>TOTAL FUNDS</b>		<u>92,312</u>	<u>7,627</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/07/2022 and were signed on its behalf by:

I G Carter  
Co-Chair

The notes form part of these financial statements

## **WARGRAVE PRESCHOOL**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2021**

#### **1 ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015)', Financial reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## WARGRAVE PRESCHOOL

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31st AUGUST 2021

#### 2 OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising and Donations	71,778	1,513
Fees	25,779	19,458
Funding	75,764	50,464
	<u>173,321</u>	<u>71,435</u>

#### 3 INVESTMENT INCOME

	2021 £	2020 £
Interest on cash balances	2	25

#### 4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration and other benefits paid for the year ended 31st August 2021 nor for the year ended 31st August 2020.

##### Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st August 2021 nor for the year ended 31st August 2020.

#### 5 STAFF COSTS

	2020	2019
The average number of employees during the year was as follows	5	6

No employees received emoluments in excess of £60,000

**WARGRAVE PRESCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31st AUGUST 2021**

**6 COMPARATIVES FOR THE STATEMENT OF FINANCIAL STATEMENTS**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	173,321
Investment Income	2
<b>Total</b>	<u>173,323</u>
<b>EXPENDITURE ON</b>	
Other	88,278
<b>NET INCOME/(EXPENDITURE)</b>	<u>85,045</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	7,267
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>92,312</u></u>

**7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Trade Debtors	78	526

**8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Trade Creditors	1,844	2,078
Taxation and Social Security	391	
Other Creditors		400
	<u>2,235</u>	<u>2,478</u>

**WARGRAVE PRESCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31st AUGUST 2021**

**9 ACCRUALS AND DEFERRED INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	nil	nil

**10 MOVEMENT IN FUNDS**

	At 1st September 2020	Net movement in funds	At 30th August 2021
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	7,267	85,045	92,312
<b>TOTAL FUNDS</b>	<u>7,267</u>	<u>85,045</u>	<u>92,312</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	173,323	88,278	85,045
<b>TOTAL FUNDS</b>	173,323	88,278	85,045

**Comparatives for movement in funds**

	At 1st September 2019	Net movement in funds	At 30th August 2020
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	37,258	(29,631)	7,627
<b>TOTAL FUNDS</b>	37,258	(29,631)	7,627

## WARGRAVE PRESCHOOL

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31st AUGUST 2021

Comparative net movement in funds, included in the above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,460	101,451	(29,991)
<b>TOTAL FUNDS</b>	71,460	101,451	(29,991)

A current year twelve months and prior year twelve month combined position is as follows

	At 1st September 2019	Net movement in funds	At 30th August 2021
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,258	55,054	92,312
<b>TOTAL FUNDS</b>	37,258	55,054	92,312

A current twelve months and prior year twelve months combined net movement in funds, included in above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	244,783	189,729	55,054
<b>TOTAL FUNDS</b>	<u>244,783</u>	<u>189,729</u>	<u>55,054</u>

## 11 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2021



**REGISTERED CHARITY NUMBER : 294633**

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FOR  
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**WARGRAVE PRESCHOOL**

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## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Aims**

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Relating to our main objectives and achievements for the year we have provided preschool sessions for thirty-eight academic weeks of the year for two to four year olds.

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## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

The change in management has stabilised the staff, which has reduced costs and enabled the preschool to offer a full range of years again. There have been some generous donations from residents and support from the Parish council, which is the landlord of the premises used. The School is in the course of finalising a lease which will enable an extension of the offer. The trustees have appointed an advisory board to provide continuity, stability and expertise.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity has two main sources of funds.

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**  
**294633**

#### **Principal address**

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Recreation Ground  
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Berkshire  
RG10 8BH

#### **Trustees**

Isabelle Carter	Co-chair
Juan Bosc	Co-chair
Helen Classen	Treasurer
Nicola Grant	Secretary

#### **Independent Examiner**

Holybrook Associates Ltd  
Curious Lounge  
1st Floor, Pinnacle Building  
Tudor Road  
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England

Approved by the Board of Trustees and authorised for issue on 12/07/22 and were signed on its behalf by:

I G Carter  
Co-chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARGRAVE PRESCHOOL**

### **Independent examiner's report to the trustees of Wargrave Preschool**

I report to the charity trustees on my examination of the accounts of Wargrave preschool (the Trust) for the year ended 31st August 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1      accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2      the accounts do not accord with those records; or
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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rachel Eden  
Holybrook Associates Ltd  
Curious Lounge  
1st Floor, Pinnacle Building  
Tudor Road  
Reading  
RG1 1NH  
England

Date            12/07/2022

**WARGRAVE PRESCHOOL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	2,021 unrestricted fund £	2020 unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other Trading Activities	2	173,321	71,435
Investment Income	3	<u>2</u>	<u>25</u>
<b>Total</b>		173,323	71,460
<b>EXPENDITURE ON</b>			
Other		<u>88,278</u>	<u>101,451</u>
<b>NET INCOME (EXPENDITURE)</b>		85,045	(29,991)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		7,267	37,258
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>92,312</u></u>	<u><u>7,267</u></u>

The notes form part of these financial statements

**WARGRAVE PRESCHOOL**

**BALANCE SHEET**  
**31st AUGUST 2021**

	Notes	2,021 unrestricted fund £	2020 unrestricted fund £
<b>CURRENT ASSETS</b>			
Debtors	7	78	526
Cash at bank and in hand		<u>94,469</u>	<u>9,219</u>
		94,547	9,745
<b>CREDITORS</b>			
Amount falling due within one year	8	2,235	2,478
<b>NET CURRENT ASSETS</b>		<u>92,312</u>	<u>7,267</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		92,312	7,627
<b>ACCRUALS AND DEFERRED INCOME</b>	9		
<b>NET ASSETS</b>		<u>92,312</u>	<u>7,627</u>
<b>FUNDS</b>	10		
Unrestricted funds		92,312	7,627
<b>TOTAL FUNDS</b>		<u>92,312</u>	<u>7,627</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/07/2022 and were signed on its behalf by:

I G Carter  
Co-Chair

The notes form part of these financial statements

## **WARGRAVE PRESCHOOL**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2021**

#### **1 ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015)', Financial reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## WARGRAVE PRESCHOOL

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31st AUGUST 2021

#### 2 OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising and Donations	71,778	1,513
Fees	25,779	19,458
Funding	75,764	50,464
	<u>173,321</u>	<u>71,435</u>

#### 3 INVESTMENT INCOME

	2021 £	2020 £
Interest on cash balances	2	25

#### 4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration and other benefits paid for the year ended 31st August 2021 nor for the year ended 31st August 2020.

##### Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st August 2021 nor for the year ended 31st August 2020.

#### 5 STAFF COSTS

	2020	2019
The average number of employees during the year was as follows	5	6

No employees received emoluments in excess of £60,000

**WARGRAVE PRESCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31st AUGUST 2021**

**6 COMPARATIVES FOR THE STATEMENT OF FINANCIAL STATEMENTS**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	173,321
Investment Income	2
<b>Total</b>	<u>173,323</u>
<b>EXPENDITURE ON</b>	
Other	88,278
<b>NET INCOME/(EXPENDITURE)</b>	<u>85,045</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	7,267
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>92,312</u></u>

**7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Trade Debtors	78	526

**8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Trade Creditors	1,844	2,078
Taxation and Social Security	391	
Other Creditors		400
	<u>2,235</u>	<u>2,478</u>

**WARGRAVE PRESCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31st AUGUST 2021**

**9 ACCRUALS AND DEFERRED INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	nil	nil

**10 MOVEMENT IN FUNDS**

	At 1st September 2020	Net movement in funds	At 30th August 2021
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	7,267	85,045	92,312
<b>TOTAL FUNDS</b>	<u>7,267</u>	<u>85,045</u>	<u>92,312</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	173,323	88,278	85,045
<b>TOTAL FUNDS</b>	173,323	88,278	85,045

**Comparatives for movement in funds**

	At 1st September 2019	Net movement in funds	At 30th August 2020
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	37,258	(29,631)	7,627
<b>TOTAL FUNDS</b>	37,258	(29,631)	7,627

## WARGRAVE PRESCHOOL

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31st AUGUST 2021

Comparative net movement in funds, included in the above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,460	101,451	(29,991)
<b>TOTAL FUNDS</b>	71,460	101,451	(29,991)

A current year twelve months and prior year twelve month combined position is as follows

	At 1st September 2019	Net movement in funds	At 30th August 2021
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,258	55,054	92,312
<b>TOTAL FUNDS</b>	37,258	55,054	92,312

A current twelve months and prior year twelve months combined net movement in funds, included in above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	244,783	189,729	55,054
<b>TOTAL FUNDS</b>	<u>244,783</u>	<u>189,729</u>	<u>55,054</u>

## 11 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2021





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Wargrave PreSchool

On accounts for the year  
ended

31<sup>st</sup> August 2021

Charity no  
(if any)

294633

Set out on pages

1-2

Respective  
responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent  
examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 12<sup>th</sup> July 2022

Name:

Rachel Eden

<b>Relevant professional qualification(s) or body (if any):</b>	ACMA (Chartered Institute of Management Accountants)
<b>Address:</b>	Holy Brook Associates, Curious Lounge, 1st Floor, Pinnacle Building,
	Tudor Road, Reading, England,
	RG1 1NH

Section B	Disclosure
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NONE