MARSHFIELD PRE-SCHOOL

England & Wales · Charity number 1017425

Details

Other names	MARSHFIELD PLAYGROUP ASSOCIATION, MARSHFIELD PRE-SCHOOL PLAYGROUP
Status	Registered
Legal form	Other
Registered	1993-02-17
Register	View on the Charity Commission register

Contact

Address	The Community Centre Hayfield Marshfield Chippenham Wilts SN14 8RA
Phone	01225891900
Email	info@marshfieldpre-school.co.uk
Website	www.marshfieldpre-school.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN ROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: PRE-SCHOOL CARE AND EDUCATION

Classification

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

Geography

- **Area of benefit:** MARSHFIELD
- South Gloucestershire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£373,442	£321,558	-	-
2024-08-31	£268,349	£244,144	-	-
2023-08-31	£226,678	£223,740	-	-
2022-08-31	£177,947	£179,550	-	-
2021-08-31	£150,579	£140,697	-	-

Trustees

Name	Role	Appointed
Dominique Sayce	Chair	2024-11-04
Ceri Loney		2021-11-23
Fiona Clare Oglesby		2025-11-20
Kate Tapper		2024-11-04
Miriam Edwards		2022-11-01

MARSHFIELD PRE-SCHOOL

England & Wales - Charity number 1017425

Accounts

Charity registered number
1017425

Marshfield Pre-School

Report and Accounts

31 August 2025

Marshfield Pre-School
Registered number: **1017425**
Annual report of the trustees

Marshfield pre-school is a registered charity (number 1017425). The charity's registered address is Marshfield Pre-school, Hayfield, Marshfield, Chippenham, Wilts SN14 8RA

Objective of the charity

The objective of Marshfield Pre-School is to offer accessible childcare for all (through low pricing) and to provide children with the opportunity to learn through play, meeting the teaching guidelines for children of pre-school age. It provides a high standard of care and received a good OFSTED report in 2019. The pre-school is a well used and vital facility in Marshfield, enabling children to mix with other local children, develop social skills and make friends with whom they will attend the local primary school. We also provide a holiday club for all children from 2-11 years. We are open from 7.30am to 6pm 51 weeks of the year.

Trustees

The trust members who held office last year were:

D Sayce
K Tapper
G Hollis
N Stewart
M Edwards
C Loney

Reserves Policy

There are reserves of £202,348 (2024 - £150,464). Of these funds it is considered prudent to maintain a working capital reserve of £15,000. Future projects which will also require some of this reserve include refurbishment of the back garden.

The Trustees decided that an Emergency fund should always be held on deposit and only used if the Pre-school faces financial hardship. Should this money be needed fundraising events will be held to replace it as soon as possible.

Obligations of the Trustees

Marshfield Pre-school raised money and received grants to build an extension to Marshfield Community centre. The extension was completed in January 2004. The extension owned by Marshfield Community Association (registered charity 297306) and the Pre-school has committed to a 15 year lease which started on 19 January 2004, and is currently in the process of being renewed.

Trustees' Responsibilities

The Trustees are required under the Charities Act 1993 to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing accounts giving a true and fair view, the trustees should follow best practice and:

select suitable accounting policies and apply them consistently,

make judgements and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts,

prepare the accounts on a going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for hte prevention and detection of fraud and other irregularities.

This report was approved by the trustees on date and signed on their behalf.

D Sayce
Chairperson

Marshfield Pre-School
Independent Examiner's Report

Independent Examiner's report to the Trusteess of Marshfield Pre-School

We report on the accounts of the charity for the year ended 31 August 2025, which are set out on the pages 4 to 6

Respective Responsibilites of Trustees and Examiner
As the charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report
Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes 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 unsual items or disclosure in teh accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently i do not express and audit opinion on the view given in the accounts.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Independent Examiner's Statement
In connection with my examination, no matter has come to to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting recorsd in accordance with section 41 of the Act, and

- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, except as disclosed in Note 1(a) of the accouns, have not been met, or

2. To which, in my opinion, attention should be drawn to enable proper understanding of the accounts to be reached.

Jahanzab Arshad

Easy Accounts & Tax
Chartered Certified Accountants

C/O Easy Tax - Argentum
510 Bristol Business Park
Coldharbour Lane
Bristol
BS16 1EJ

Date: 09/01/2026

Marshfield Pre-School
Income and Expenditure
for the year ended 31 August 2025

	Notes	2025 £	2024 £
Income		371,118	268,349
Direct expenses		(23,045)	(17,282)
Surplus		348,073	251,067
Administrative expenses		(298,513)	(229,314)
Other operating income		1,299	1,490
	2	50,859	23,243
Interest receivable		1,025	962
Surplus/(deficit) for the year		51,884	24,205

Marshfield Pre-School
Balance Sheet
as at 31 August 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	3		25,507		28,696
			25,507		28,696
Current assets					
Debtors	4	14,638		10,626	
Cash at bank and in hand		209,983		155,603	
		224,620		166,229	
Creditors: amounts falling due within one year	5	(47,780)		(44,461)	
Net Current Assets			176,840		121,768
Total assets less current liabilities			202,348		150,464
Net Assets			202,348		150,464
Funds of the Charity					
Emergency Fund			28,000		28,000
General Fund	6		174,348		122,464
Total reserves			202,348		150,464

D Sayce

Approved by the Trustees on date

11/3/2026

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2025

1 Accounting policies

Basis of preparation
The accounts have been prepared on the accruals basis.

Income
Income represents the value of grants received and fees charged for services

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and building	straight line over the period of the lease

Pensions
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Operating profit

	2025 £	2024 £
This is stated after charging:		
Depreciation of owned fixed assets	3,188	3,188

3 Tangible fixed assets

	Land & buildings £
Cost	
At 1 September 2024	55,796
At 31 August 2025	55,796
Depreciation	
At 1 September 2024	27,100
Charge for the year	3,188
At 31 August 2025	30,288
Net book value	
At 31 August 2025	25,507
At 31 August 2024	28,696

4 Debtors

	2025 £	2024 £
Trade debtors	17,020	13,008
Provision for bad debts	(2,382)	(2,382)
	14,638	10,626

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,551	1,738
Other taxes and social security costs	701	701
Other creditors	45,529	42,022
	47,780	44,461

6 Funds

	General £	Emergency £
At 1 September 2024	122,464	28,000
Surplus for the year	51,884	-
Transfer	-	-
At 31 August 2025	174,348	28,000

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2025

	2025 £	2024 £
Income	371,118	268,349
Direct costs	(23,045)	(17,282)
	348,073	251,067
Administrative expenses	(298,513)	(229,314)
Other operating income	1,299	1,490
Operating surplus	50,859	23,243
Interest receivable	1,025	962
Surplus	51,884	24,205

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2025

	2025 £	2024 £
Income		
Sales		
Member's Fees	144,692	143,690
Member's fees for previous year	2,049	-
Revenue grant	30,044	627
Nursery grant	118,770	109,862
Dinner Money	66,451	13,054
Fundraising	765	651
Donation	8,347	465
	371,118	268,349
Direct costs		
Purchases		
School Dinners	17,009	12,953
Forest school	1,113	45
Holiday club expenses	235	344
Consumables	4,688	3,940
	23,045	17,282
Administrative expenses		
Employee costs:		
Wages and salaries	243,574	181,501
Pensions	4,360	2,903
Employer's NI	11,043	8,055
Staff training and welfare	244	(13)
Travel and subsistence	122	117
PLA Insurance	2,116	2,038
Course Fees and Manuals	1,725	948
Uniforms	482	287
Gifts and Staff Incentives	968	201
AGM costs	252	37
Computer costs	2,059	250
DBS Check	465	273
	267,408	196,597
Premises costs:		
Rent	10,038	6,778
Waste	1,456	1,038
Light and heat	2,163	2,058
	13,657	9,874
General administrative expenses:		
Telephone and fax	832	992
Postage	-	2
Stationery and printing	1,665	871
Subscriptions	1,224	827
Bank charges	106	140
Equipment expensed	698	1,430
Software	1,536	1,467
Website	354	421

Repairs and maintenance	4,330	8,864
Depreciation	3,188	3,188
Bad debts	-	2,360
Ofsted registration	220	220
Events	2,505	676
Sundry expenses	369	674
	17,027	22,132
Legal and professional costs:		
Accountancy fees	420	360
Advertising and PR	-	351
	420	711
	298,513	229,314

Other operating income

Other operating income	1,299	1,490
	1,299	1,490

Accounts

Charity registered number
1017425

Marshfield Pre-School

Report and Accounts

31 August 2024

Marshfield Pre-School
Registered number: 1017425
Annual report of the trustees

Marshfield pre-school is a registered charity (number 1017425). The charity's registered address is Marshfield Pre-school, Hayfield, Marshfield, Chippenham, SN14 8RA

Objective of the charity
The objective of Marshfield Pre-School is to offer accessible childcare for all (through low pricing) and to provide children with the opportunity to learn through play, meeting the teaching guidelines for children of pre-school age. It provides a high standard of care and received a good OFSTED report in 2019. The pre-school is a well used and vital facility in Marshfield, enabling children to mix with other local children, develop social skills and make friends with whom they will attend the local primary school. We also provide a holiday club for all children from 2-11 years. We are open from 7.30am to 6pm 51 weeks of the year.

Trustees
The trust members who held office last year were:

A Cherry-Williams
C Loney
J Moore
G Hollis
N Hooper
M Edwards

Achievements during the year
During the year we invested in new fencing around our front garden to improve the safety and security of our children. Work also started on updating our back garden to bring it back to full use and enhance our forest school.

Reserves Policy
There are reserves of £150,464 (2023 - £126,259). Of these funds it is considered prudent to maintain a working capital reserve of £15,000. Future projects which will also require some of this reserve include refurbishment of the back garden.

The Trustees decided that an Emergency fund should always be held on deposit and only used if the Pre-school faces financial hardship. Should this money be needed fundraising events will be held to replace it as soon as possible.

Obligations of the Trustees
Marshfield Pre-school raised money and received grants to build an extension to Marshfield Community centre. The extension was completed in January 2004. The extension owned by Marshfield Community Association (registered charity 297306) and the Pre-school has committed to a 15 year lease which started on 19 January 2004, and is currently in the process of being renewed.

Marshfield Pre-School
Registered number: **1017425**
Annual report of the trustees

Trustees' Responsibilities
The Trustees are required under the Charities Act 1993 to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing accounts giving a true and fair view, the trustees should follow best practice and:

select suitable accounting policies and apply them consistently,
make judgements and estimates that are reasonable and prudent,
state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts,
prepare the accounts on a going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for hte prevention and detection of fraud and other irregularities.

This report was approved by the trustees on date and signed on their behalf.

A Cherry-Williams
Chairperson

Marshfield Pre-School
Independent Examiner's Report

Independent Examiner's report to the Trusteess of Marshfield Pre-School

We report on the accounts of the charity for the year ended 31 August 2024, which are set out on the pages 4 to 6

Respective Responsibilites of Trustees and Examiner
As the charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report
Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes 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 unsual items or disclosure in teh accounts, and seeking explanations from you as Trustees We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Independent Examiner's Statement
In connection with my examination, no matter has come to to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting recorsd in accordance with section 41 of the Act, and

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, except as disclosed in Note 1(a) of the accouns, have not been met, or

2. To which, in my opinion, attention should be drawn to enable proper understanding of the accounts to be reached.

Karen Sayers Limited

Karen Sayers Limited
Chartered Accountants

29 Silver Street
Colerne
Wilts
SN14 8DY

date

Marshfield Pre-School
Income and Expenditure
for the year ended 31 August 2024

	Notes	2024 £	2023 £
Income		268,349	222,693
Direct expenses		(17,282)	(15,748)
Surplus		251,067	206,945
Administrative expenses		(229,314)	(207,992)
Other operating income		1,490	3,985
	2	23,243	2,938
Interest receivable		962	250
Surplus/(deficit) for the year		24,205	3,188

Marshfield Pre-School
Balance Sheet
as at 31 August 2024

	Notes		2024 £		2023 £
Fixed assets					
Tangible assets	3		28,696		31,884
Current assets					
Debtors	4	10,626		6,947	
Cash at bank and in hand		155,603		103,708	
		166,229		110,655	
Creditors: amounts falling due within one year	5	(44,461)		(16,280)	
Net current assets			121,768		94,375
Net assets			150,464		126,259
Funds of the Charity					
Emergency Fund			28,000		8,000
General Fund	6		122,464		118,259
Total reserves			150,464		126,259

A Cherry Williams

Approved by the Trustees on date

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2024

1 Accounting policies

Basis of preparation
The accounts have been prepared on the accruals basis.

Income
Income represents the valueof grants received and fees charged for services supplied.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% straight line
Land and building	straight line over the period of the lease

Pensions
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Operating profit

	2024 £	2023 £
This is stated after charging:		
Depreciation of owned fixed assets	3,188	3,188

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2023	55,796
At 31 August 2024	55,796
Depreciation	
At 1 September 2023	23,912
Charge for the year	3,188
At 31 August 2024	27,100
Net book value	
At 31 August 2024	28,696
At 31 August 2023	31,884

4 Debtors

	2024 £	2023 £
Trade debtors	13,008	9,329
Provision for bad debts	(2,382)	(2,382)
	10,626	6,947

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2024

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,738	576
Other taxes and social security costs	701	704
Other creditors	42,022	15,000
	44,461	16,280

6 Funds

	General	Emergency
	£	£
At 1 September 2023	118,259	8,000
Surplus for the year	24,205	-
Transfer	(20,000)	20,000
At 31 August 2024	122,464	28,000

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2024

	2024 £	2023 £
Income	268,349	222,693
Direct costs	(17,282)	(15,748)
Gross income	251,067	206,945
Administrative expenses	(229,314)	(207,992)
Other operating income	1,490	3,985
Operating surplus	23,243	2,938
Interest receivable	962	250
Surplus	24,205	3,188

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2024

		2024	2023
		£	£
	Income		
char.	Member's Fees	143,690	116,438
don	Revenue grant	627	-
don	Nursery grant	109,862	94,441
char	Dinner Money	13,054	10,453
oth	Fundraising	651	931
don	Donation	465	430
		268,349	222,693
	Direct costs		
	School Dinners	12,953	12,025
	Forest school	45	-
	Holiday club expenses	344	-
	Consumables	3,940	3,723
		17,282	15,748
	Administrative expenses		
	Employee costs:		
	Wages and salaries	181,501	149,905
	Pensions	2,903	2,469
	Employer's NI	8,055	4,829
	Staff training and welfare	(13)	716
	Travel and subsistence	117	39
	PLA Insurance	2,038	2,047
	Course Fees and Manuals	948	2,842
	Uniforms	287	1,279
	Gifts and Staff Incentives	201	258
	AGM costs	37	61
	Computer costs	250	360
	DBS Check	273	-
		196,597	164,805
	Premises costs:		
	Rent	6,778	7,050
	Waste	1,038	1,094
	Light and heat	2,058	3,500
		9,874	11,644

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2024

	2024	2023
	£	£
General administrative expenses:		
Telephone and fax	992	960
Postage	2	-
Stationery and printing	871	838
Information and publications	-	9
Subscriptions	827	806
Bank charges	140	159
Equipment expensed	1,430	1,656
Software	1,467	1,546
Website	421	88
Repairs and maintenance	8,864	19,023
Depreciation	3,188	3,188
Bad debts	2,360	-
Ofsted registration	220	220
Events	676	1,274
Sundry expenses	674	407
	22,132	30,174
Legal and professional costs:		
Accountancy fees	360	324
Solicitors fees	-	178
Advertising and PR	351	867
	711	1,369
	229,314	207,992
Other operating income		
Other operating income	1,490	3,985

Accounts

Charity registered number
1017425

Marshfield Pre-School

Report and Accounts

31 August 2023

Marshfield Pre-School
Registered number: 1017425
Annual report of the trustees

Marshfield pre-school is a registered charity (number 1017425). The charity's registered address is Marshfield Pre-school, Hayfield, Marshfield, Chippenham, SN14 8RA

Objective of the charity
The objective of Marshfield Pre-School is to offer accessible childcare for all (through low pricing) and to provide children with the opportunity to learn through play, meeting the teaching guidelines for children of pre-school age. It provides a high standard of care and received a good OFSTED report in 2019. The pre-school is a well used and vital facility in Marshfield, enabling children to mix with other local children, develop social skills and make friends with whom they will attend the local primary school. We also provide a holiday club for all children from 2-11 years. We are open from 7.30am to 6pm 51 weeks of the year.

Trustees
The trust members who held office last year were:

A Cherry-Williams
C Loney
D Beechey
E Cousins
A McKee

Achievements during the year
During the year we invested in new fencing arounf our front garden to improve the safety and security of our children. Work also started on updating our back garden to bring it back to full use and enhance our forest school.

Reserves Policy
There are reserves of £126,259 (2022 - £123,071). Of these funds it is considered prudent to maintain a working capital reserve of £15,000. Future projects which will also require some of this reserve include refurbishment of the back garden.

The Trustees decided that an Emergency fund should always be held on deposit and only used if the Pre-school faces financial hardship. Should this money be needed fundraising events will be held to replace it as soon as possible.

Obligations of the Trustees
Marshfield Pre-school raised money and received grants to build an extension to Marshfield Community centre. The extension was completed in January 2004. The extension owned by Marshfield Community Association (registered charity 297306) and the Pre-school has committed to a 15 year lease which started on 19 January 2004, and is currently in the process of being renewed.

Marshfield Pre-School
Registered number: 1017425
Annual report of the trustees

Trustees' Responsibilities

The Trustees are required under the Charities Act 1993 to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing accounts giving a true and fair view, the trustees should follow best practice and:

select suitable accounting policies and apply them consistently,

make judgements and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts,

prepare the accounts on a going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for hte prevention and detection of fraud and other irregularities.

This report was approved by the trustees on date and signed on their behalf.

A Cherry-Williams
Chairperson

02/04/24

Marshfield Pre-School
Independent Examiner's Report

Independent Examiner's report to the Trusteess of Marshfield Pre-School

We report on the accounts of the charity for the year ended 31 August 2023, which are set out on the pages 4 to 6

Respective Responsibilites of Trustees and Examiner
As the charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report
Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes 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 unsual items or disclosure in teh accounts, and seeking explanations from you as Trustees We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Independent Examiner's Statement
In connection with my examination, no matter has come to to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting recorsd in accordance with section 41 of the Act, and

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, except as disclosed in Note 1(a) of the accouns, have not been met, or

2. To which, in my opinion, attention should be drawn to enable proper understanding of the accounts to be reached.

Karen Sayers Limited

Karen Sayers Limited
Chartered Accountants

29 Silver Street
Colerne
Wilts
SN14 8DY

2 April 2024

Marshfield Pre-School
Income and Expenditure
for the year ended 31 August 2023

	Notes	2023 £	2022 £
Income		222,693	177,431
Direct expenses		(15,748)	(10,419)
Surplus		206,945	167,012
Administrative expenses		(207,992)	(169,131)
Other operating income		3,985	516
	2	2,938	(1,603)
Interest receivable		250	8
Surplus/(deficit) for the year		3,188	(1,595)

Marshfield Pre-School
Balance Sheet
as at 31 August 2023

	Notes		2023		2022
			£		£
Fixed assets					
Tangible assets	3		31,884		35,072
Current assets					
Debtors	4	6,947		5,860	
Cash at bank and in hand		103,708		82,707	
		110,655		88,567	
Creditors: amounts falling due within one year	5	(16,280)		(568)	
Net current assets			94,375		87,999
Net assets			126,259		123,071
Funds of the Charity					
Emergency Fund			8,000		8,000
General Fund	6		118,259		115,071
Total reserves			126,259		123,071

A Cherry Williams

Approved by the Trustees on 2 April 2024

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation
The accounts have been prepared on the accruals basis.

Income
Income represents the valueof grants received and fees charged for services supplied.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% straight line
Land and building	straight line over the period of the lease

Pensions
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Operating profit

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,188	3,188

3 Tangible fixed assets

	Land and buildings
	£
Cost	
At 1 September 2022	55,796
At 31 August 2023	55,796
Depreciation	
At 1 September 2022	20,724
Charge for the year	3,188
At 31 August 2023	23,912
Net book value	
At 31 August 2023	31,884
At 31 August 2022	35,072

4 Debtors

	2023	2022
	£	£
Trade debtors	9,329	8,242
Provision for bad debts	(2,382)	(2,382)
	6,947	5,860

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2023

5	**Creditors: amounts falling due within one year**	**2023**	**2022**
		£	**£**
	Trade creditors	576	-
	Other taxes and social security costs	704	-
	Other creditors	15,000	568
		16,280	568

6	**Funds**	**2023**
		£
	At 1 September 2022	123,071
	Surplus for the year	3,188
	At 31 August 2023	126,259

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2023

	2023 £	2022 £
Income	222,693	177,431
Direct costs	(15,748)	(10,419)
Gross income	206,945	167,012
Administrative expenses	(207,992)	(169,131)
Other operating income	3,985	516
Operating surplus/(deficit)	2,938	(1,603)
Interest receivable	250	8
Surplus/(deficit)	3,188	(1,595)

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2023

	2023	2022
	£	£
Income		
Member's Fees	116,438	117,934
Nursery grant	94,441	53,180
Dinner Money	10,453	5,578
Fundraising	931	658
Donation	430	81
	222,693	177,431
Direct costs		
School Dinners	12,025	7,641
Holiday club expenses	-	45
Consumables	3,723	2,733
	15,748	10,419
Administrative expenses		
Employee costs:		
Wages and salaries	149,905	126,713
Pensions	2,469	2,211
Employer's NI	4,829	3,348
Staff training and welfare	716	-
Travel and subsistence	39	-
PLA Insurance	2,047	1,905
Course Fees and Manuals	2,842	430
Uniforms	1,279	152
Gifts and Staff Incentives	258	440
AGM costs	61	-
Computer costs	360	76
Entertaining	-	108
	164,805	135,383
Premises costs:		
Rent	7,050	6,324
Waste	1,094	860
Light and heat	3,500	-
	11,644	7,184

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2023

	2023 £	2022 £
General administrative expenses:		
Telephone and fax	960	845
Stationery and printing	838	356
Information and publications	9	-
Subscriptions	806	748
Bank charges	159	100
Equipment expensed	1,656	15,628
Software	1,546	1,438
Website	88	-
Repairs and maintenance	19,023	1,943
Depreciation	3,188	3,188
Ofsted registration	220	220
Events	1,274	224
Sundry expenses	407	44
	30,174	24,734
Legal and professional costs:		
Accountancy fees	324	300
Solicitors fees	178	-
Advertising and PR	867	1,415
Other legal and professional	-	115
	1,369	1,830
	207,992	169,131
Other operating income		
Other operating income	3,985	516

MARSHFIELD PRE-SCHOOL

England & Wales - Charity number 1017425

Accounts

Charity registered number
1017425

Marshfield Pre-School

Report and Accounts

31 August 2022

Marshfield Pre-School
Registered number: 1017425
Annual report of the trustees

Marshfield pre-school is a registered charity (number 1017425). The charity's registered address is Marshfield Pre-school, Hayfield, Marshfield, Chippenham, SN14 8RA

Objective of the charity
The objective of Marshfield Pre-School is to offer accessible childcare for all (through low pricing) and to provide children with the opportunity to learn through play, meeting the teaching guidelines for children of pre-school age. It provides a high standard of care and received a good OFSTED report in 2019. The pre-school is a well used and vital facility in Marshfield, enabling children to mix with other local children, develop social skills and make friends with whom they will attend the local primary school. We also provide a holiday club for all children from 2-11 years. We are open from 7.30am to 6pm 51 weeks of the year.

Trustees
The trust members who held office last year were:

A Cherry-Williams
C Loney
D Beechey
E Cousins
A McKee

Achievements during the year
During the year investment was made in a playground renovation. This included the addition of a new pirate ship which has proved very propular. After the closures due to Covid over the past two years, we are now almost back to normal and have seen a good increase in children numbers, particularly to the holiday club.

Reserves Policy
There are reserves of £88,403 (2021 - £86,406). Of these funds it is considered prudent to maintain a working capital reserve of £15,000. Future projects which will also require some of this reserve include refurbishment of both front and back gardens.

The Trustees decided that an Emergency fund should always be held on deposit and only used if the Pre-school faces financial hardship. Should this money be needed fundraising events will be held to replace it as soon as possible.

Obligations of the Trustees
Marshfield Pre-school raised money and received grants to build an extension to Marshfield Community centre. The extension was completed in January 2004. The extension owned by Marshfield Community Association (registered charity 297306) and the Pre-school has committed to a 15 year lease which started on 19 January 2004, and is currently in the process of being renewed.

Marshfield Pre-School
Registered number: 1017425
Annual report of the trustees

Trustees' Responsibilities
The Trustees are required under the Charities Act 1993 to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing accounts giving a true and fair view, the trustees should follow best practice and:

select suitable accounting policies and apply them consistently,

make judgements and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts,

prepare the accounts on a going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for hte prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 27 October 2022 and signed on their behalf.

A Cherry-Williams
Chairperson

Marshfield Pre-School
Independent Examiner's Report

Independent Examiner's report to the Trusteess of Marshfield Pre-School

We report on the accounts of the charity for the year ended 31 August 2022, which are set out on the pages 4 to 6

Respective Responsibilites of Trustees and Examiner
As the charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report
Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes 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 disclosure in teh accounts, and seeking explanations from you as Trustees We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Independent Examiner's Statement
In connection with my examination, no matter has come to to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting recorsd in accordance with section 41 of the Act, and

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, except as disclosed in Note 1(a) of the accouns, have not been met, or

2. To which, in my opinion, attention should be drawn to enable proper understanding of the accounts to be reached.

Karen Sayers Limited
Chartered Accountants

29 Silver Street
Colerne
Wilts
SN14 8DY

27 October 2022

Marshfield Pre-School
Income and Expenditure
for the year ended 31 August 2022

	Notes	2022 £	2021 £
Income		177,431	150,501
Direct expenses		(10,419)	(5,882)
Surplus		167,012	144,619
Administrative expenses		(169,131)	(134,815)
Other operating income		516	64
	2	(1,603)	9,868
Interest receivable		8	13
Surplus/(deficit) for the year		(1,595)	9,881

Marshfield Pre-School
Balance Sheet
as at 31 August 2022

	Notes		2022 £		2021 £
Fixed assets					
Tangible assets	3		35,072		38,260
Current assets					
Debtors	4	5,860		2,657	
Cash at bank and in hand		82,707		85,518	
		88,567		88,175	
Creditors: amounts falling due within one year	5	(568)		(1,769)	
Net current assets			87,999		86,406
Net assets			123,071		124,666
Funds of the Charity					
Emergency Fund			8,000		8,000
General Fund	6		115,071		116,666
Total reserves			123,071		124,666

A Cherry Williams

Approved by the Trustees on 27 October 2022

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2022

1 Accounting policies

Basis of preparation
The accounts have been prepared on the accruals basis.

Income
Income represents the valueof grants received and fees charged for services supplied.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% straight line
Land and building	straight line over the period of the lease

Pensions
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Operating profit

	2022 £	2021 £
This is stated after charging:		
Depreciation of owned fixed assets	3,188	3,258

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2021	55,796
At 31 August 2022	55,796
Depreciation	
At 1 September 2021	17,536
Charge for the year	3,188
At 31 August 2022	20,724
Net book value	
At 31 August 2022	35,072
At 31 August 2021	38,260

4 Debtors

	2022 £	2021 £
Trade debtors	8,242	5,321
Provision for bad debts	(2,382)	(2,664)
	5,860	2,657

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2022

5	**Creditors: amounts falling due within one year**	**2022**	**2021**
		£	**£**
	Other taxes and social security costs	-	1,344
	Other creditors	568	425
		568	1,769

6	**Funds**	**2022**
		£
	At 1 September 2021	124,666
	Deficit for the year	(1,595)
	At 31 August 2022	123,071

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2022

	2022 £	2021 £
Income	177,431	150,501
Direct costs	(10,419)	(5,882)
Gross income	167,012	144,619
Administrative expenses	(169,131)	(134,815)
Other operating income	516	64
Operating (deficit)/surplus	(1,603)	9,868
Interest receivable	8	13
(Deficit)/surplus	(1,595)	9,881

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2022

	2022	2021
	£	£
Income		
Member's Fees	117,934	69,828
Nursery grant	53,180	57,636
Dinner Money	5,578	3,090
Fundraising	658	677
Donation	81	175
Covid insurance claim	-	10,014
Furlough grant	-	9,081
	177,431	150,501
Direct costs		
School Dinners	7,641	3,665
Holiday club expenses	45	40
Consumables	2,733	2,177
	10,419	5,882
Administrative expenses		
Employee costs:		
Wages and salaries	126,713	104,800
Pensions	2,211	1,725
Employer's NI	3,348	613
PLA Insurance	1,905	1,762
Course Fees and Manuals	430	550
Uniforms	152	490
Gifts and Staff Incentives	440	201
Computer costs	76	588
Entertaining	108	-
	135,383	110,729
Premises costs:		
Rent	6,324	4,927
Waste	860	807
	7,184	5,734

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2022

	2022	2021
	£	£
General administrative expenses:		
Telephone and fax	845	1,051
Stationery and printing	356	546
Subscriptions	748	660
Bank charges	100	105
Equipment expensed	15,628	2,923
Software	1,438	949
Website	-	600
Repairs and maintenance	1,943	2,994
Depreciation	3,188	3,257
Bad debts	-	2,642
Ofsted registration	220	220
Events	224	-
Sundry expenses	44	59
	24,734	16,006
Legal and professional costs:		
Accountancy fees	300	300
Advertising and PR	1,415	1,279
Other legal and professional	115	767
	1,830	2,346
	169,131	134,815

Other operating income

Other operating income	516	64

MARSHFIELD PRE-SCHOOL

England & Wales - Charity number 1017425

Accounts

Charity registered number
1017425

Marshfield Pre-School

Report and Accounts

31 August 2021

Marshfield Pre-School
Registered number: 1017425
Annual report of the trustees

Marshfield pre-school is a registered charity (number 1017425). The charity's registered address is Marshfield Pre-school, Hayfield, Marshfield, Chippenham, SN14 8RA

Objective of the charity

The objective of Marshfield Pre-School is to offer accessible childcare for all (through low pricing) and to provide children with the opportunity to learn through play, meeting the teaching guidelines for children of pre-school age. It provides a high standard of care and received a good OFSTED report in 2019. The pre-school is a well used and vital facility in Marshfield, enabling children to mix with other local children, develop social skills and make friends with whom they will attend the local primary school. We also provide a holiday club for all children from 2-11 years. We are open from 7.30am to 6pm 51 weeks of the year.

Trustees

The trust members who held office last year were:

Jessica Vowles
Alastair McKee
Jacqui Key
Lyn Kay
Aimee Cherry Williams

Achievements during the year

Following on from a year when we were partially closed due to Covid, we have managed to increase the reserves of the group. This was in part due to a loss of earnings insurance claim relating to the previous year. We continue to provide a unique childcare service for children aged 2-11 years. It is hoped that this year we will be able to invest in new equipment.

Reserves Policy

There are reserves of £86,406 (2020 - £73,267). Of these funds it is considered prudent to maintain a working capital reserve of £15,000. Future projects which will also require some of this reserve include refurbishment of both front and back gardens.

The Trustees decided that an Emergency fund should always be held on deposit and only used if the Pre-school faces financial hardship. Should this money be needed fundraising events will be held to replace it as soon as possible.

Obligations of the Trustees

Marshfield Pre-school raised money and received grants to build an extension to Marshfield Community centre. The extension was completed in January 2004. The extension owned by Marshfield Community Association (registered charity 297306) and the Pre-school has committed to a 15 year lease which started on 19 January 2004, and is currently in the process of being renewed.

Marshfield Pre-School
Registered number: 1017425
Annual report of the trustees

Trustees' Responsibilities
The Trustees are required under the Charities Act 1993 to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing accounts giving a true and fair view, the trustees should follow best practice and:

select suitable accounting policies and apply them consistently,

make judgements and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts,

prepare the accounts on a going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for hte prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 19 November 2021 and signed on their behalf.

J Vowles
Chairperson

Marshfield Pre-School
Independent Examiner's Report

Independent Examiner's report to the Trusteess of Marshfield Pre-School

We report on the accounts of the charity for the year ended 31 August 2019, which are set out on the pages 4 to 6

Respective Responsibilites of Trustees and Examiner
As the charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report
Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes 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 unsual items or disclosure in teh accounts, and seeking explanations from you as Trustees We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Independent Examiner's Statement
In connection with my examination, no matter has come to to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting recorsd in accordance with section 41 of the Act, and

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, except as disclosed in Note 1(a) of the accouns, have not been met, or

2. To which, in my opinion, attention should be drawn to enable proper understanding of the accounts to be reached.

Karen Sayers Ltd

Karen Sayers Limited
Chartered Accountants

29 Silver Street
Colerne
Wilts
SN14 8DY

3 December 2021

Marshfield Pre-School
Income and Expenditure
for the year ended 31 August 2021

	Notes	2021 £	2020 £
Income		150,501	132,996
Direct expenses		(5,882)	(6,302)
Surplus		144,619	126,694
Administrative expenses		(134,815)	(126,263)
Other operating income		64	-
	2	9,868	431
Interest receivable		13	90
Surplus/(deficit) for the year		9,881	521

Marshfield Pre-School
Balance Sheet
as at 31 August 2021

	Notes		2021 £		2020 £
Fixed assets					
Tangible assets	3		38,260		41,518
Current assets					
Debtors	4	2,657		(2,610)	
Cash at bank and in hand		85,518		75,877	
		88,175		73,267	
Creditors: amounts falling due within one year	5	(1,769)		-	
Net current assets			86,406		73,267
Net assets			124,666		114,785
Funds of the Charity					
Emergency Fund			8,000		8,000
General Fund	6		116,666		106,785
Total reserves			124,666		114,785

J Vowles

Approved by the Trustees on 19 November 2021

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2021

1 Accounting policies

Basis of preparation
The accounts have been prepared on the accruals basis.

Income
Income represents the valueof grants received and fees charged for services supplied.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% straight line
Land and building	straight line over the period of the lease

Pensions
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Operating profit

	2021 £	2020 £
This is stated after charging:		
Depreciation of owned fixed assets	3,258	3,601

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 September 2020	55,796	1,667	57,463
At 31 August 2021	55,796	1,667	57,463
Depreciation			
At 1 September 2020	14,347	1,598	15,945
Charge for the year	3,189	69	3,258
At 31 August 2021	17,536	1,667	19,203
Net book value			
At 31 August 2021	38,260	-	38,260
At 31 August 2020	41,449	69	41,518

4 Debtors

	2021 £	2020 £
Trade debtors	5,321	(2,610)
Provision for bad debts	(2,664)	-
	2,657	(2,610)

Marshfield Pre-School
Notes to the Accounts
for the year ended 31 August 2021

5 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security costs	1,344	-
Other creditors	425	-
	1,769	-

6 Funds

	2021
	£
At 1 September 2020	114,785
Surplus for the year	9,881
At 31 August 2021	124,666

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2021

	2021 £	2020 £
Income	150,501	132,996
Direct costs	(5,882)	(6,302)
Gross income	144,619	126,694
Administrative expenses	(134,815)	(126,263)
Other operating income	64	-
Operating surplus	9,868	431
Interest receivable	13	90
Surplus	9,881	521

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2021

	2021	2020
	£	£
Income		
Member's Fees	69,828	49,874
Nursery grant	57,636	61,366
Dinner Money	3,090	6,188
Fundraising	677	652
Donation	175	303
Covid insurance claim	10,014	-
Furlough grant	9,081	14,613
	150,501	132,996
Direct costs		
School Dinners	3,665	4,549
Holiday club expenses	40	-
Consumables	2,177	1,753
	5,882	6,302
Administrative expenses		
Employee costs:		
Wages and salaries	104,800	102,475
Pensions	1,725	1,605
Employer's NI	613	3,706
Staff training and welfare	-	499
Travel and subsistence	-	85
PLA Insurance	1,762	1,413
Course Fees and Manuals	550	665
Uniforms	490	227
Gifts and Staff Incentives	201	-
AGM costs	-	185
Computer costs	588	336
	110,729	111,196
Premises costs:		
Rent	4,927	4,952
Waste	807	757
	5,734	5,709

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2021

	2021 £	2020 £
General administrative expenses:		
Telephone and fax	1,051	1,105
Stationery and printing	546	367
Subscriptions	660	924
Bank charges	105	59
Equipment expensed	2,923	728
Software	949	1,219
Website	600	-
Repairs and maintenance	2,994	139
Depreciation	3,257	3,601
Bad debts	2,642	-
Ofsted registration	220	-
Sundry expenses	59	-
	16,006	8,142
Legal and professional costs:		
Accountancy fees	300	300
Advertising and PR	1,279	916
Other legal and professional	767	-
	2,346	1,216
	134,815	126,263
Other operating income		
Other operating income	64	-