

# BROUGHTON GIFFORD PRE-SCHOOL

England & Wales · Charity number 1040894

## Details

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Other names	BROUGHTON GIFFORD PLAYGROUP
Status	Registered
Legal form	Other
Registered	1994-09-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Broughton Gifford Pre school The Street Broughton Gifford Melksham SN12 8PR
Phone	01225782638
Email	<a href="mailto:bgpreschool@hotmail.co.uk">bgpreschool@hotmail.co.uk</a>
Website	<a href="http://broughtongiffordpreschool.co.uk">broughtongiffordpreschool.co.uk</a>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

**Activities:** To provide pre-school education for under 5's

## Classification

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

## Geography

- **Area of benefit:** IN PRACTICE-BROUGHTON GIFFORD
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£114,736	£118,797	-	-
2024-07-31	£106,243	£108,948	-	-
2023-07-31	£94,183	£107,240	-	-
2022-07-31	£67,950	£56,424	-	-
2021-07-31	£53,567	£53,430	-	-

## Trustees

Name	Role	Appointed
<b>Hannah Clark</b>	Chair	2022-12-13
Alice O'Connor		2026-05-22
Kelly Louise Jones		2025-01-25
Kevin Kiff		2024-10-01
Nicole Taylor		2022-12-09

**BROUGHTON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1040894

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# Accounts

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Registered number  
1040894

1040894

Broughton Gifford Pre-School

Trustees' Report

The trustees present their report and accounts for the year ended 31 July 2025.

Objectives and activities  
The primary activities are to enhance the education of children under school age by encouraging parents to understand and provide for the needs of their children through community groups, by offering appropriate play, education and care facilities and observing the aims and objectives of the Pre-School Learning Alliance.

### Broughton Gifford Pre-School

### Unaudited Filleted Accounts

31 July 2025

Trustees  
The following persons serve:  
H Clark  
K Kell  
N Taylor

Achievement and Performance  
All trustees are unpaid volunteers.

The Pre-school operated at between 80-95% capacity during the year.

Structure, governance and management  
The Pre-school is governed by a PLA constitution. The trustees are volunteers and represent the guardians of the children. The Pre-school maintains a close relationship with the local primary school.

Financial review  
The pre-school aims to make a small surplus each year so that funds are available if needed for the maintenance of the building. Reserves are also maintained for the ongoing running costs of the pre-school. There has been a deficit this year due to high employment costs and equipment additions.

The policies of the Pre-school are available at their premises.

This report was approved by the board on ..... and signed on its behalf.

H Clark  
Trustee

**Broughton Gifford Pre-School**  
**Charity Number 1040894**  
**Trustees' Report**

The trustees present their report and accounts for the year ended 31 July 2025.

**Objectives and activities**

The principle activities are to enhance the education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups, by offering appropriate play, education and care facilities, and observing the aims and objectives of the Pre-School Learning Alliance.

**Trustees**

The following persons served as trustees during the year:

H Clark  
K Kiff  
N Taylor

**Achievement and Performance**

All trustees are unpaid volunteers.

The Pre-school operated at between 90-95% capacity during the year.

**Structure, governance and management**

The Pre-school is governed by a PLA constitution. The trustees are volunteers and represent the guardians of the children. The Pre-school maintains a close relationship with the local primary school.

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H Clark  
Trustee

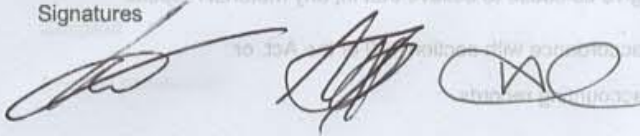
**Broughton Gifford Pre-School**

**Trustees' statement**

We confirm that as trustees we have met our duty in accordance with the Companies Act 2006 to:

- ensure that the company has kept adequate accounting records;
- prepare accounts which give a true and fair view of the state of affairs of the company as at 31 July 2025 and of its profit and loss for the year then ended in accordance with the FRS '102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the accounts.

Signatures



Broughton Gifford Pre-School

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Easy Accounts & Tax Ltd  
Chartered Accountants  
3 Carlton Row  
Trowbridge  
England  
BA14 0RL

**Independent Examiners' report to the trustees of Broughton Gifford Pre-School**

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 July 2025.

**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 2001 ("the act").

We report on our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners' statement**

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination which give us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

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

Easy Accounts & Tax Ltd  
Chartered Accountants  
2 Carlton Row  
Trowbridge  
England  
BA14 0RJ

**Broughton Gifford Pre-School  
Income and Expenditure account  
for the year ended 31 July 2025**

Broughton Gifford Pre-School  
Charity Number: 1040884  
Balance Sheet  
as at 31 July 2025

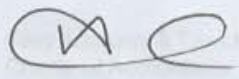
	2025 £	2024 £
<b>Income</b>	124,959	105,828
<b>Cost of sales</b>	(10,223)	(3,738)
<b>Gross profit</b>	114,736	102,090
<b>Administrative expenses</b>	(118,797)	(105,210)
<b>Surplus</b>	(4,061)	(3,120)
<b>Interest receivable</b>	338	415
	(3,723)	(2,705)
<b>Surplus</b>	(3,723)	(2,705)

Approved on .....  
Trustee  
H. Clerk

**Broughton Gifford Pre-School**  
**Charity Number:** 1040894  
**Balance Sheet**  
**as at 31 July 2025**

Broughton Gifford Pre-School  
 Income and Expenditure account  
 for the year ended 31 July 2025

	Notes	2,025 £	2,024 £
<b>Fixed assets</b>			
Tangible assets	3	70,081	70,081
<b>Current assets</b>			
Debtors	4	-	48
Cash at bank and in hand		40,937	41,968
		<u>40,937</u>	<u>42,016</u>
<b>Creditors: amounts falling due within one year</b>	5	(3,526)	(1,129)
<b>Net Current Assets /Liabilities</b>		37,411	40,887
<b>Total Net Assets Liabilities</b>		<u>107,492</u>	<u>110,968</u>
Capital and reserves B/F		110,968	113,673
Income and expenditure		(3,723)	(2,705)
<b>Total reserves</b>		<u>107,245</u>	<u>110,968</u>



H Clark  
 Trustee  
 Approved on .....

**Broughton Gifford Pre-School  
Statement of Changes in Equity  
for the year ended 31 July 2025**

Broughton Gifford Pre-School  
Notes to the Accounts  
for the year ended 31 July 2025

	Share capital	Share premium	Re-valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 August 2022</b>	-	-	-	126,490	126,490
Loss for the financial year				(12,817)	(12,817)
<b>At 31 July 2023</b>	-	-	-	113,673	113,673
<b>At 1 August 2023</b>	-	-	-	113,673	113,673
Loss for the financial year				(2,705)	(2,705)
<b>At 31 July 2024</b>	-	-	-	110,968	110,968
<b>At 1 August 2024</b>	-	-	-	110,968	110,968
Loss for the financial year				(3,723)	(3,723)
<b>At 31 July 2025</b>	-	-	-	107,245	107,245

	2024	2025
	£	£
Trade debtors	48	-
Debtors: amounts falling due within one year	48	-
Taxation and social security costs	818	1,071
Pension	511	634
	1,387	1,705

**Broughton Gifford Pre-School  
Notes to the Accounts  
for the year ended 31 July 2025**

Broughton Gifford Pre-School  
Statement of Changes in Equity  
for the year ended 31 July 2025

	2025 Number	2024 Number	
<b>1 Accounting policies</b>			
<b>2 Employees</b>			
Average number of persons employed by the company	9	9	
<b>3 Tangible fixed assets</b>			
	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 August 2024	69,101	3,095	72,196
At 31 July 2025	69,101	3,095	72,196
<b>Depreciation</b>			
At 1 August 2024		2,115	2,115
Charge for the year		245	245
At 31 July 2025		2,360	2,360
<b>Net book value</b>			
At 31 July 2025	69,101	735	69,836
At 31 July 2024	69,101	980	70,081
<b>4 Debtors</b>			
	2025 £	2024 £	
Trade debtors	-	48	
<b>5 Creditors: amounts falling due within one year</b>			
	2025 £	2024 £	
Taxation and social security costs	1,071	618	
Pension	634	511	
	1,705	1,129	

**Broughton Gifford Pre-School  
Detailed profit and loss account  
for the year ended 31 July 2025**

*This schedule does not form part of the statutory accounts*

	2025 £	2024 £
<b>Sales</b>	124,959	105,828
<b>Cost of sales</b>	(10,223)	(3,738)
<b>Gross profit</b>	114,736	102,090
<b>Administrative expenses</b>	(118,797)	(105,210)
<b>Operating Profit/(Loss)</b>	(4,061)	(3,120)
<b>Interest receivable</b>	338	415
<b>Loss before tax</b>	(3,723)	(2,705)
	108,356	108,356
	5,608	5,608
	1,461	1,461
	385	385
	143	143
	493	493
	177	177
	110,419	110,419
	678	678
	666	666
	880	880
	1,821	1,821
	1,088	1,088
	38	38
	38	38
	1,308	1,308
	1,360	1,360
	-	-
	157	157
	1,848	1,848
	345	345
	50	50
	8,788	8,788
	732	732
	38	38
	771	771
	108,349	108,349

**Broughton Gifford Pre-School**  
**Detailed income and expenditure account**  
**for the year ended 31 July 2025**

*This schedule does not form part of the statutory accounts*

	2025	2024
	£	£
<b>Income</b>		
Fees	18,361	22,361
Funding	102,450	81,079
Fund raising	2,375	1,510
Forest School	1,773	878
Interest Income	338	
	<u>124,959</u>	<u>105,828</u>
<b>Cost of sales</b>		
Purchases	7,607	3,488
Other direct costs	2,616	250
	<u>10,223</u>	<u>3,738</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	105,256	91,915
Pensions	2,609	2,350
Staff training and welfare	1,461	1,658
CRB Checks	392	169
Safety and first aid	142	404
Refreshments	433	364
Committee Costs	117	78
	<u>110,410</u>	<u>96,938</u>
Premises costs:		
Waste	618	545
Utilities	696	696
Cleaning	147	580
	<u>1,461</u>	<u>1,821</u>
General administrative expenses:		
Telephone and internet	1,085	915
Postage	23	12
Stationery and printing	23	158
Subscriptions	1,306	961
Insurance	1,389	1,654
Equipment expensed	-	330
Website	-	-
Software	137	124
Repairs and maintenance	1,648	1,296
Depreciation	245	326
Sundry expenses	299	20
	<u>6,155</u>	<u>5,796</u>
Legal and professional costs:		
Accountancy fees	732	636
Advertising and PR	39	19
	<u>771</u>	<u>655</u>
	<u>118,797</u>	<u>105,210</u>

**BROUGHTON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1040894

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# Accounts

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Charity Number  
1040894

Broughton Gifford Pre-School

Unaudited Accounts

31 July 2024

**Broughton Gifford Pre-School**

**Charity Number 1040894**

**Trustees' Report**

The trustees present their report and accounts for the year ended 31 July 2024.

**Objectives and activities**

The principle activities are to enhance the education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups, by offering appropriate play, education and care facilities, and observing the aims and objectives of the Pre-School Learning Alliance.

**Trustees**

The following persons served as trustees during the year:

H Clark

K Kiff

J Taylor

N Zambo

A Bettoney

N Taylor

M Richards

**Achievement and Performance**

All trustees are unpaid volunteers.

The Pre-school operated at between 90-95% capacity during the year.

**Structure, governance and management**

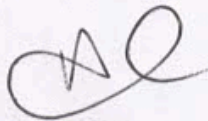
The Pre-school is governed by a PLA constitution. The trustees are volunteers and represent the guardians of the children. The Pre-school maintains a close relationship with the local primary school.

**Financial review.**

The pre-school aims to make a small surplus each year so that funds are available if needed for the maintenance of the building. Reserves are also maintained for the ongoing running costs of the pre-school. There has been a deficit this year due to high employment costs and equipment additions.

The policies of the Pre-school are available at their premises.

This report was approved by the board on 10/1/25 and signed on its behalf.



H Clark  
Trustee

## **Independent Examiners' report to the trustees of Broughton Gifford Pre-School**

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 July 2023.

### **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 2001 ("the act").

We report on our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiners' statement**

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination which give us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

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

*Karen Sayers Limited*

Karen Sayers Limited  
Chartered Accountants  
29 Silver Street  
Colerne  
Wilts  
SN14 8DY

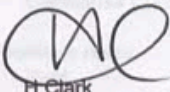
23.01.2025  
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**Broughton Gifford Pre-School  
Income and Expenditure account  
for the year ended 31 July 2024**

	<b>2024</b> £	<b>2023</b> £
<b>Income</b>	105,828	94,183
Cost of sales	(3,738)	(2,217)
<b>Gross profit</b>	<u>102,090</u>	<u>91,966</u>
Administrative expenses	(105,210)	(105,023)
<b>Surplus</b>	<u>(3,120)</u>	<u>(13,057)</u>
Interest receivable	415	240
	<u>(2,705)</u>	<u>(12,817)</u>
<b>Surplus</b>	<u><u>(2,705)</u></u>	<u><u>(12,817)</u></u>

**Broughton Gifford Pre-School**  
**Charity Number:** 1040894  
**Balance Sheet**  
**as at 31 July 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	3	70,081	70,407
<b>Current assets</b>			
Debtors	4	48	-
Cash at bank and in hand		41,968	44,331
		42,016	44,331
<b>Creditors: amounts falling due within one year</b>	5	(1,129)	(1,065)
<b>Net current assets</b>		40,887	43,266
<b>Net assets</b>		110,968	113,673
<b>Capital and reserves</b>			
Income and expenditure		110,968	113,673
<b>Total reserves</b>		110,968	113,673



H. Clark  
 Trustee  
 Approved on 10/1/25

	2024	2023
Depreciation	110	110
Telephone and internet	10	10
Postage	10	10
Supplies and printing	10	10
Bank charges	10	10
Insurance	1,000	1,000
Equipment repaired	10	10
Water	10	10
Electricity	10	10
Deposits and maintenance	1,000	1,000
Depreciation	10	10
Gravelly expenditure	10	10
<b>Legal and professional charges</b>		
Accountancy fees	10	10
Advertising and PR	10	10
	110,968	113,673

**Broughton Gifford Pre-School**  
**Detailed income and expenditure account**  
**for the year ended 31 July 2024**

*This schedule does not form part of the statutory accounts*

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees	22,361	28,594
Funding	81,079	63,066
Fund raising	1,510	-
Donations	-	2,523
Forest School	878	-
	<u>105,828</u>	<u>94,183</u>
<b>Cost of sales</b>		
Purchases	3,488	2,217
Other direct costs	250	-
	<u>3,738</u>	<u>2,217</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	91,915	86,444
Pensions	2,350	1,904
Staff training and welfare	1,658	2,611
CRB Checks	169	314
Safety and first aid	404	513
Refreshments	364	-
Committee Costs	78	-
	<u>96,938</u>	<u>91,786</u>
Premises costs:		
Rent	-	150
Waste	545	692
Utilities	696	696
Cleaning	580	1,292
	<u>1,821</u>	<u>2,830</u>
General administrative expenses:		
Telephone and internet	915	498
Postage	12	22
Stationery and printing	158	130
Subscriptions	961	496
Insurance	1,654	1,569
Equipment expensed	330	3,129
Website	-	126
Software	124	-
Repairs and maintenance	1,296	2,022
Depreciation	326	435
Sundry expenses	20	873
	<u>5,796</u>	<u>9,300</u>
Legal and professional costs:		
Accountancy fees	636	612
Advertising and PR	19	495
	<u>655</u>	<u>1,107</u>
	<u>105,210</u>	<u>105,023</u>

**BROUGHTON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1040894

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# Accounts

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Charity Number  
1040894

Broughton Gifford Pre-School

Unaudited Accounts

31 July 2023

Broughton Gifford Pre-School  
Charity Number 1040894  
Trustees' Report

The trustees present their report and accounts for the year ended 31 July 2023.

**Objectives and activities**

The principle activities are to enhance the education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups, by offering appropriate play, education and care facilities, and observing the aims and objectives of the Pre-School Learning Alliance.

**Trustees**

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H Clark  
M Richards  
C Svarcova  
T Taylor  
V Annis  
E Godsiffe

**Achievement and Performance**

All trustees are unpaid volunteers.

The Pre-school operated at between 90-95% capacity during the year.

**Structure, governance and management**

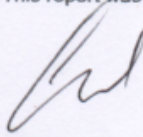
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**Financial review.**

The pre-school aims to make a small surplus each year so that funds are available if needed for the maintenance of the building. Reserves are also maintained for the ongoing running costs of the pre-school. There has been a deficit this year due to high employment costs and equipment additions.

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This report was approved by the board on 18.12.23 and signed on its behalf.

  
E Godsiffe  
Trustee

## **Independent Examiners' report to the trustees of Broughton Gifford Pre-School**

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 July 2023.

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

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### **Independent examiners' statement**

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*Karen Sayers Limited*

Karen Sayers Limited  
Chartered Accountants  
29 Silver Street  
Colerne  
Wilts  
SN14 8DY

...16.01.2024

**Broughton Gifford Pre-School  
Income and Expenditure account  
for the year ended 31 July 2023**

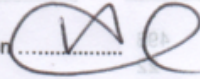
	<b>2023</b> £	<b>2022</b> £
<b>Income</b>	94,183	65,187
Cost of sales	(2,217)	(1,030)
<b>Gross profit</b>	<u>91,966</u>	<u>64,157</u>
Administrative expenses	(105,023)	(56,424)
Other operating income	-	500
<b>Surplus</b>	<u>(13,057)</u>	<u>8,233</u>
Interest receivable	240	12
	<u>(12,817)</u>	<u>8,245</u>
<b>Surplus</b>	<u><u>(12,817)</u></u>	<u><u>8,245</u></u>

**Broughton Gifford Pre-School**  
**Charity Number:**  
**Balance Sheet**  
**as at 31 July 2023**

1040894

Broughton Gifford Pre-School  
 Detailed income and expenditure account  
 for the year ended 31 July 2023  
 This schedule does not form part of the statutory accounts

	2023	Notes	2023	2022
	£		£	£
<b>Fixed assets</b>				
Tangible assets	70,407	3	70,407	70,842
<b>Current assets</b>				
Cash at bank and in hand	44,331		56,268	
<b>Creditors: amounts falling due within one year</b>	(1,065)	4	(620)	
<b>Net current assets</b>	43,266		55,648	
<b>Net assets</b>	113,673		126,490	
<b>Capital and reserves</b>				
Income and expenditure	113,673		126,490	
<b>Total reserves</b>	113,673		126,490	
<b>Total</b>	156,939		182,138	

H Clark  
 Trustee  
 Approved on 

**Broughton Gifford Pre-School**  
**Detailed income and expenditure account**  
**for the year ended 31 July 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees	28,594	18,471
Funding	63,066	46,716
Donations	2,523	-
	<u>94,183</u>	<u>65,187</u>
<b>Cost of sales</b>		
Purchases	<u>2,217</u>	<u>1,030</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	86,444	48,789
Pensions	1,904	318
Staff training and welfare	2,611	279
CRB Checks	314	295
Safety and first aid	513	91
	<u>91,786</u>	<u>49,772</u>
Premises costs:		
Rent	150	300
Waste	692	417
Utilities	696	696
Cleaning	1,292	1,033
	<u>2,830</u>	<u>2,446</u>
General administrative expenses:		
Telephone and internet	498	417
Postage	22	-
Stationery and printing	130	108
Subscriptions	496	272
Insurance	1,569	1,537
Equipment expensed	3,129	-
Website	126	126
Repairs and maintenance	2,022	90
Depreciation	435	580
Sundry expenses	873	296
	<u>9,300</u>	<u>3,426</u>
Legal and professional costs:		
Accountancy fees	612	780
Advertising and PR	495	-
	<u>1,107</u>	<u>780</u>
	<u>105,023</u>	<u>56,424</u>
<b>Other operating income</b>		
Other operating income	<u>-</u>	<u>500</u>

**BROUGHTON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1040894

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# Accounts

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1040894

Charity Number  
1040894

Broughton Gifford Pre-School

Unaudited Accounts

31 July 2022

**Broughton Gifford Pre-School**  
**Charity Number 1040894**  
**Trustees' Report**

The trustees present their report and accounts for the year ended 31 July 2022.

**Objectives and activities**

The principle activities are to enhance the education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups, by offering appropriate play, education and care facilities, and observing the aims and objectives of the Pre-School Learning Alliance.

**Trustees**

The following persons served as trustees during the year:

M Richards  
C Svarcova  
T Taylor  
G Berry  
E Godsiffe

**Achievement and Performance**

All trustees are unpaid volunteers.

The Pre-school operated at between 90-95% capacity during the year. Covid has had an impact on the school but it has continued to remain open and offer full services to the children.

**Structure, governance and management**

The Pre-school is governed by a PLA constitution. The trustees are volunteers and represent the guardians of the children. The Pre-school maintains a close relationship with the local primary school.

**Financial review.**

The pre-school aims to make a small surplus each year so that funds are available if needed for the maintenance of the building. Reserves are also maintained for the ongoing running costs of the pre-school.

The policies of the Pre-school are available at their premises.

This report was approved by the board on 8/3/23 and signed on its behalf.

  
E Godsiffe  
Trustee

## **Independent Examiners' report to the trustees of Broughton Gifford Pre-School**

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 July 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 2001 ("the act").

We report on our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiners' statement**

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination which give us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

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

Karen Sayers Limited  
Chartered Accountants  
29 Silver Street  
Coleme  
Wilts  
SN14 8DY

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**Broughton Gifford Pre-School  
Income and Expenditure account  
for the year ended 31 July 2022**

	2022 £	2021 £
<b>Income</b>	65,187	53,567
<b>Cost of sales</b>	(1,030)	-
	<u>64,157</u>	<u>53,567</u>
<b>Gross profit</b>		
Administrative expenses	(56,424)	(53,430)
Other operating income	500	-
	<u>8,233</u>	<u>137</u>
<b>Surplus</b>		
Interest receivable	12	73
	<u>8,245</u>	<u>210</u>
<b>Surplus</b>	<u>8,245</u>	<u>210</u>

**Broughton Gifford Pre-School**

**Charity Number:**

1040894

**Balance Sheet**

**as at 31 July 2022**

	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	70,842	71,422
<b>Current assets</b>			
Cash at bank and in hand		56,268	47,050
<b>Creditors: amounts falling due within one year</b>	4	(620)	(227)
<b>Net current assets</b>		<u>55,648</u>	<u>46,823</u>
<b>Net assets</b>		<u>126,490</u>	<u>118,245</u>
<b>Capital and reserves</b>			
Income and expenditure		126,490	118,245
<b>Total reserves</b>		<u>126,490</u>	<u>118,245</u>

E Godsiffe

Trustee

Approved on 08/03/23

**Broughton Gifford Pre-School**  
**Detailed income and expenditure account**  
**for the year ended 31 July 2022**

*This schedule does not form part of the statutory accounts*

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees	18,471	12,884
Funding	46,716	40,683
	<u>65,187</u>	<u>53,567</u>
 <b>Cost of sales</b>		
Purchases	<u>1,030</u>	<u>-</u>
 <b>Administrative expenses</b>		
<b>Employee costs:</b>		
Wages and salaries	48,789	42,694
Pensions	318	380
Staff training and welfare	279	477
CRB Checks	295	-
Safety and first aid	91	445
	<u>49,772</u>	<u>43,996</u>
<b>Premises costs:</b>		
Rent	300	121
Waste	417	298
Utilities	696	696
Cleaning	1,033	1,090
	<u>2,446</u>	<u>2,205</u>
<b>General administrative expenses:</b>		
Telephone and internet	417	616
Stationery and printing	108	361
Subscriptions	272	-
Insurance	1,537	1,904
Website	126	92
Repairs and maintenance	90	2,715
Depreciation	580	774
Sundry expenses	296	473
	<u>3,426</u>	<u>6,935</u>
<b>Legal and professional costs:</b>		
Bookkeeping	-	150
Accountancy fees	780	144
	<u>780</u>	<u>294</u>
	<u>56,424</u>	<u>53,430</u>
 <b>Other operating income</b>		
Other operating income	<u>500</u>	<u>-</u>

**BROUGHTON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1040894

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# Accounts

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**Treasurer's Report**  
**AGM held on Thursday 28/01/21**

Our total income for the year was £53,636.06 which is a decrease of 3.5% on 2020. Our fees income accounted for 100% of our total income. This is due to no fundraising opportunities due to COVID-19 restrictions.

The amount received in fees was a 3% increase on the previous year.

At the beginning of the year, we were providing 301 hours which was a decrease of 2% (307 hours) on the previous September intake. By March this had increased to 317 hours which was down by 20% (62 hours) at the same point in the previous year, although we anticipated that this would have been more if we weren't still restricted by COVID-19. (This had increased to 375 hours by July.)

Our expenditure for the year has increased by 10% on 2020 to £52,577.97. Staffing costs have increased by 7%, going from £39,969.42 in 2020 to £42,847.64.

Once again, the second biggest expense was premise costs. This increased from £2,255.87 in 2020 to £2,714.54. This was spent on replacing heater guards, repainting the external walls and decking, purchase of a new leaf blower, and general maintenance.

The overall result of the year is that we have recorded an excess of income over expenditure of £1,058.09. This is a decrease of 86% on last year, which given the reductions in opening hours, children attending, and unexpected closures due to COVID-19 was well anticipated.

As at 31<sup>st</sup> July 2021, our current account balance was £12,935.38. Our reserve account stood at £30,298.09.

Detailed breakdowns of income and expenditure are shown in the audited accounts. The accounts have been prepared by Georgina Berry (treasurer) and reviewed by Karen Sayers LTD.

Georgina Berry, 30 September 2021.

Charity Number  
1040894

Broughton Gifford Pre-School

Unaudited Accounts

31 July 2021

**Broughton Gifford Pre-School**  
**Charity Number 1040894**  
**Trustees' Report**

The trustees present their report and accounts for the year ended 31 July 2021.

**Objectives and activities**

The principle activities are to enhance the education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups, by offering appropriate play, education and care facilities, and observing the aims and objectives of the Pre-School Learning Alliance.

**Trustees**

The following persons served as trustees during the year:

M Richards  
C Svarcova  
T Taylor  
G Berry  
E Godsiffe

**Achievement and Performance**

All trustees are unpaid volunteers.

The Pre-school operated at between 90-95% capacity during the year. Covid has had an impact on the school but it has continued to remain open and offer full services to the children.

**Structure, governance and management**

The Pre-school is governed by a PLA constitution. The trustees are volunteers and represent the guardians of the children. The Pre-school maintains a close relationship with the local primary school.

**Financial review.**

The pre-school aims to make a small surplus each year so that funds are available if needed for the maintenance of the building. Reserves are also maintained for the ongoing running costs of the pre-school.

The policies of the Pre-school are available at their premises.

This report was approved by the board on 26 April 2022 and signed on its behalf.

E Godsiffe  
Trustee

## **Independent Examiners' report to the trustees of Broughton Gifford Pre-School**

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 July 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 2001 ("the act").

We report on our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiners' statement**

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination which give us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

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

Karen Sayers Limited  
Chartered Accountants  
29 Silver Street  
Colerne  
Wilts  
SN14 8DY

25 May 2022

**Broughton Gifford Pre-School  
Income and Expenditure account  
for the year ended 31 July 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	53,567	55,557
Administrative expenses	(53,430)	(47,578)
<b>Surplus</b>	<u>137</u>	<u>7,979</u>
Interest receivable	73	51
	<u>210</u>	<u>8,030</u>
<b>Surplus</b>	<u><u>210</u></u>	<u><u>8,030</u></u>

**Broughton Gifford Pre-School**  
**Charity Number:** 1040894  
**Balance Sheet**  
**as at 31 July 2021**

	<b>Notes</b>	<b>2021</b> £	<b>2020</b> £
<b>Fixed assets</b>			
Tangible assets	3	71,422	72,196
<b>Current assets</b>			
Cash at bank and in hand		47,050	45,989
<b>Creditors: amounts falling due within one year</b>	4	(227)	(150)
<b>Net current assets</b>		<u>46,823</u>	<u>45,839</u>
<b>Net assets</b>		<u>118,245</u>	<u>118,035</u>
<b>Capital and reserves</b>			
Income and expenditure		118,245	118,035
<b>Total reserves</b>		<u>118,245</u>	<u>118,035</u>

E Godsiffe  
Trustee  
Approved on 26 April 2022

**Broughton Gifford Pre-School**  
**Detailed income and expenditure account**  
**for the year ended 31 July 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees	12,884	10,353
Funding	40,683	41,179
Fund raising	-	392
Donations	-	66
Furlough	-	3,567
	<u>53,567</u>	<u>55,557</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	42,694	39,969
Pensions	380	-
Staff training and welfare	477	38
CRB Checks	-	145
Safety and first aid	445	-
Refreshments	-	156
	<u>43,996</u>	<u>40,308</u>
Premises costs:		
Rent	121	-
Waste	298	190
Utilities	696	696
Cleaning	1,090	1,242
	<u>2,205</u>	<u>2,128</u>
General administrative expenses:		
Telephone and internet	616	753
Stationery and printing	361	100
Information and publications	-	84
Subscriptions	-	288
Insurance	1,904	1,580
Equipment expensed	-	60
Website	92	88
Repairs and maintenance	2,715	128
Depreciation	774	1,032
Sundry expenses	473	429
	<u>6,935</u>	<u>4,542</u>
Legal and professional costs:		
Bookkeeping	150	600
Accountancy fees	144	-
	<u>294</u>	<u>600</u>
	<u>53,430</u>	<u>47,578</u>

## **Independent Examiners' report to the trustees of Broughton Gifford Pre-School**

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25 May 2022