

Registered number

1040894

1040894

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 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 operating the same and objectives of the Pre-School Learning Alliance.

Trustees

The following persons served:

H Clark

K Kil

N Taylor

Broughton Gifford Pre-School

Unaudited Filleted Accounts

31 July 2025

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 PLS 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

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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

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H Clark
Trustee

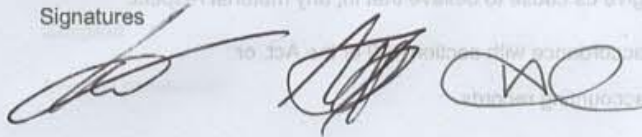
Broughton Gifford Pre-School

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

Easy Accounts & Tax Ltd
Chartered Accountants
3 Canton 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

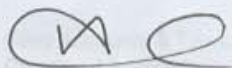
**Broughton Gifford Pre-School
Income and Expenditure account
for the year ended 31 July 2025**

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

Approved on
Trustee
H. Clark

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

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

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

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

1 Accounting policies					
2 Employees				2025	2024
				Number	Number
Average number of persons employed by the company				9	0
3 Tangible fixed assets					
				Plant and	
				machinery	
				etc	Total
				£	£
Cost					
At 1 August 2024		69,101	3,095		72,196
At 31 July 2025		69,101	3,095		72,196
Depreciation					
At 1 August 2024			2,115		2,115
Charge for the year			245		245
At 31 July 2025			2,360		2,360
Net book value					
At 31 July 2025		69,101	735		69,836
At 31 July 2024		69,101	980		70,081
4 Debtors				2025	2024
				£	£
Trade debtors				-	48
5 Creditors: amounts falling due within one year				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 £
Sales	124,959	105,828
Cost of sales	(10,223)	(3,738)
Gross profit	114,736	102,090
Administrative expenses	(118,797)	(105,210)
Operating Profit/(Loss)	(4,061)	(3,120)
Interest receivable	338	415
Loss before tax	(3,723)	(2,705)
Wages and salaries	108,256	94,816
Pensions	5,888	5,888
Staff training and welfare	1,481	1,481
CRB Checks	385	385
Safety and first aid	143	143
Refreshments	433	384
Committee Costs	117	18
Prinices costs	110,410	98,028
Wages	818	818
Utilities	888	888
Cleaning	147	880
General administrative expenses:	1,481	1,821
Telephone and internet	1,088	818
Postage	38	12
Stationery and printing	38	188
Subscriptions	1,388	881
Insurance	1,388	1,824
Equipment expenses	-	338
Website	-	-
Software	137	137
Repairs and maintenance	1,848	1,388
Depreciation	348	388
Security expenses	388	388
Legal and professional costs:	732	888
Accountancy fees	38	18
Advertising and PR	731	888
	118,797	105,210

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 £
Income		
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>
Cost of sales		
Purchases	7,607	3,488
Other direct costs	2,616	250
	<u>10,223</u>	<u>3,738</u>
Administrative expenses		
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>