

# PEWSHAM PRE-SCHOOL LIMITED

England & Wales · Charity number 1113870

## Details

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Other names	PEWSHAM PRE-SCHOOL
Status	Registered
Legal form	Charitable company
Company number	<a href="#">05701213</a>
Registered	2006-04-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Pewsham Pre-School Lodge Road Chippenham SN15 3SY
Phone	01249 461017
Email	<a href="mailto:pewshampreschool@btconnect.com">pewshampreschool@btconnect.com</a>
Website	<a href="http://www.pewshampreschool.co.uk">http://www.pewshampreschool.co.uk</a>

## Activities

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**Objects:** 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 THROUGH COMMUNITY GROUPS BY:(A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, 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 AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Our Pre-school: Pewsham Pre-school offers care and education for 2 1/2 to 5 year olds. We have been running since 1963. We are fortunate to be in our own premises with an outside play area, situated within the grounds of King's Lodge Primary School.

## Classification

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

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE PEWSHAM, CHIPPENHAM, WILTSHIRE
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£127,453	£119,833	-	-
2023-08-31	£127,376	£112,943	-	-
2022-08-31	£112,507	£105,802	-	-
2021-08-31	£105,079	£100,177	-	-
2020-08-31	£102,138	£93,344	-	-

## Trustees

Name	Role	Appointed
<b>Elinor Katharine Cecilia Hatt</b>	Chair	2024-06-07
Jasmine Heer		2025-01-28
Lisa Marie Turley		2025-09-18
Molly Bradshaw		2025-09-18
Peter Thomas Marlow		2022-06-27

**PEWSHAM PRE-SCHOOL LIMITED**

England & Wales - Charity number 1113870

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# Accounts

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Registered Number: 05701213  
England and Wales

## PEWSHAM PRE-SCHOOL LIMITED

Report of the Directors and Unaudited Financial Statements

### **Period of accounts**

**Start date:** 01 September 2023

**End date:** 31 August 2024

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PEWSHAM PRE-SCHOOL LIMITED  
Company Information  
For the year ended 31 August 2024

<b>Directors</b>	Joanna PENROSE Laura Forrest SMITH Teryn MARLOW Hannah SIMPKINS Harriet DAVIS Clare Elizabeth HUNT Peter Thomas MARLOW Jenna Julie NICHOLSON Catherine PENFOUND
<b>Registered Number</b>	05701213
<b>Registered Office</b>	Pewsham Preschool Lodge Road Kings Lodge School Site Chippenham Wiltshire SN15 3SY
<b>Accountants</b>	Boffix & Co Accountancy Limited St Alban Tower Wood Street London EC2V 7AF

**PEWSHAM PRE-SCHOOL LIMITED**  
**Directors' Report**  
**For the year ended 31 August 2024**

**Director's report and financial statements**

The directors present his/her/their annual report and the financial statements for the year ended 31 August 2024.

**Principal activities**

Principal activity of the company during the financial year was of Pre-primary education

**Statement of directors' responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

PEWSHAM PRE-SCHOOL LIMITED  
Directors' Report  
For the year ended 31 August 2024

**Directors**

The directors who served the company throughout the year were as follows:

Joanna PENROSE  
Laura Forrest SMITH  
Teryn MARLOW  
Hannah SIMPKINS  
Harriet DAVIS  
Clare Elizabeth HUNT  
Peter Thomas MARLOW  
Jenna Julie NICHOLSON  
Catherine PENFOUND

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

-----  
Peter Thomas MARLOW  
Director

Date approved: 13 May 2025

PEWSHAM PRE-SCHOOL LIMITED  
Accountants' Report  
For the year ended 31 August 2024

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2024.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2024 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in accordance with the terms of our engagement letter dated 13 May 2025. Our work has been undertaken solely to prepare for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED and state those matters that we have agreed to state to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PEWSHAM PRE-SCHOOL LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that PEWSHAM PRE-SCHOOL LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PEWSHAM PRE-SCHOOL LIMITED. You consider that PEWSHAM PRE-SCHOOL LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of PEWSHAM PRE-SCHOOL LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

31 August 2024.

.....  
Boffix & Co Accountancy Limited  
Boffix & Co Accountancy Limited  
St Alban Tower  
Wood Street  
London  
EC2V 7AF  
13 May 2025

PEWSHAM PRE-SCHOOL LIMITED  
Income Statement  
For the year ended 31 August 2024

	Notes	2024 £	2023 £
<b>Turnover</b>		127,453	127,376
<b>Gross profit</b>		<u>127,453</u>	<u>127,376</u>
Administrative expenses		(119,833)	(112,943)
<b>Operating profit</b>	2	<u>7,620</u>	<u>14,433</u>
<b>Profit/(Loss) on ordinary activities before taxation</b>		<u>7,620</u>	<u>14,433</u>
Tax on profit on ordinary activities		0	0
<b>Profit/(Loss) for the financial year</b>		<u><u>7,620</u></u>	<u><u>14,433</u></u>

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	4	11,225	12,582
		<b>11,225</b>	<b>12,582</b>
<b>Current assets</b>			
Debtors	5	861	1,333
Cash at bank and in hand		148,283	138,834
		<b>149,144</b>	<b>140,167</b>
<b>Net current assets</b>		<b>149,144</b>	<b>140,167</b>
<b>Total assets less current liabilities</b>		160,369	152,749
<b>Net assets</b>		<b>160,369</b>	<b>152,749</b>
 <b>Capital and reserves</b>			
Profit and loss account	6	160,369	152,749
<b>Members' funds</b>		<b>160,369</b>	<b>152,749</b>

For the year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2024

The financial statements were approved by the board of directors on 13 May 2025 and were signed on its behalf by:

-----  
Peter Thomas MARLOW  
Director

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Financial Statements**  
**For the year ended 31 August 2024**

**General Information**

PEWSHAM PRE-SCHOOL LIMITED is a private company, limited by guarantee, registered in England and Wales, registration number 05701213, registration address Pewsham Preschool Lodge Road, Kings Lodge School Site, Chippenham, Wiltshire, SN15 3SY.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Group accounts**

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Research and development expenditure**

Research and development expenditure is charged to the income statement in the period in which it is incurred.

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Financial Statements**  
**For the year ended 31 August 2024**

**Preference dividends**

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20 Reducing Balance
Fixtures and Fittings	15 Reducing Balance
Improvements to property	10 Reducing Balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2. Operating profit/(loss)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The operating profit is stated after charging:		
Depreciation of tangible fixed assets	1,357	1,528

**3. Average number of employees**

Average number of employees during the year was 10 (2023 : 9).

PEWSHAM PRE-SCHOOL LIMITED  
Notes to the Financial Statements  
For the year ended 31 August 2024

**4. Tangible fixed assets**

<b>Cost or valuation</b>	Plant and Machinery £	Fixtures and Fittings £	Improvements to property £	<b>Total</b> £
At 01 September 2023	841	11,440	48,218	60,499
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 August 2024	<b>841</b>	<b>11,440</b>	<b>48,218</b>	<b>60,499</b>
<b>Depreciation</b>				
At 01 September 2023	841	9,459	37,617	47,917
Charge for year	-	297	1,060	1,357
On disposals	-	-	-	-
At 31 August 2024	<b>841</b>	<b>9,756</b>	<b>38,677</b>	<b>49,274</b>
<b>Net book values</b>				
Closing balance as at 31 August 2024	-	<b>1,684</b>	<b>9,541</b>	<b>11,225</b>
Opening balance as at 01 September 2023	-	<b>1,981</b>	<b>10,601</b>	<b>12,582</b>

**5. Debtors: amounts falling due within one year**

	<b>2024</b> £	<b>2023</b> £
PAYE & Social Security	861	1,333
	<b>861</b>	<b>1,333</b>

**6. Creditors: amount falling due within one year**

	<b>2024</b> £	<b>2023</b> £
	<b>0</b>	<b>0</b>

PEWSHAM PRE-SCHOOL LIMITED  
Notes to the Financial Statements  
For the year ended 31 August 2024

**7. Profit and loss account**

	<b>2024</b>
	<b>£</b>
Balance at 01 September 2023	152,749
Profit for the year	7,620
Balance at 31 August 2024	<u><b>160,369</b></u>

**8. Company Limited by Guarantee**

The company is limited by guarantee and therefore has no shares.

PEWSHAM PRE-SCHOOL LIMITED  
Detailed Income Statement  
For the year ended 31 August 2024

	<b>2024</b>	<b>2023</b>
	£	£
<b>Turnover</b>		
Bank Interest	1,024	326
Fees	126,429	127,050
	<u>127,453</u>	<u>127,376</u>
Gross profit	<b>127,453</b>	<b>127,376</b>
<b>Administrative expenses</b>		
Wages & Salaries	92,876	89,351
Staff Training	565	681
Staff Welfare	36	59
Accountancy Fees	2,681	3,024
Legal and Professional Fees (Allowable)	1,204	108
Raising Funds	523	534
Rates & Water	0	578
Light, Heat & Power	2,408	2,078
Cleaning of Premises	2,099	1,986
Other Office Costs	4,973	4,807
General Travel Expenses	42	0
Depreciation Charge: Fixtures & Fittings	297	350
Depreciation Charge: Improvements to property	1,060	1,178
Advertising	248	258
Entertainment	493	831
General Insurance	790	754
Computer Expenses	0	60
Repairs & Renewals	5,098	1,951
Stationery & Postage	1,424	1,166
Telephone, Fax & Internet	825	717
Sundry Expenses	2,191	2,472
	<u>(119,833)</u>	<u>(112,943)</u>
Operating profit	<b>7,620</b>	<b>14,433</b>
<b>Profit/(Loss) on ordinary activities before taxation</b>	<b>7,620</b>	<b>14,433</b>
<b>Profit/(Loss) for the financial year</b>	<b>7,620</b>	<b>14,433</b>

PEWSHAM PRE-SCHOOL LIMITED  
Detailed Income Statement  
For the year ended 31 August 2024

**PEWSHAM PRE-SCHOOL LIMITED**

England & Wales - Charity number 1113870

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# Accounts

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Registered Number: 05701213  
England and Wales

## PEWSHAM PRE-SCHOOL LIMITED

Report of the Directors and Unaudited Financial Statements

### **Period of accounts**

**Start date:** 01 September 2022

**End date:** 31 August 2023

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PEWSHAM PRE-SCHOOL LIMITED  
Company Information  
For the year ended 31 August 2023

<b>Directors</b>	Joanna PENROSE Laura Forrest SMITH Teryn MARLOW Hannah SIMPKINS Harriet DAVIS Clare Elizabeth HUNT Peter Thomas MARLOW Jenna Julie NICHOLSON Catherine PENFOUND
<b>Registered Number</b>	05701213
<b>Registered Office</b>	Pewsham Preschool Lodge Road Kings Lodge School Site Chippenham Wiltshire SN15 3SY
<b>Accountants</b>	Boffix & Co Accountancy Limited St Alban Tower Wood Street London EC2V 7AF

**PEWSHAM PRE-SCHOOL LIMITED**  
**Directors' Report**  
**For the year ended 31 August 2023**

**Director's report and financial statements**

The directors present his/her/their annual report and the financial statements for the year ended 31 August 2023.

**Principal activities**

Principal activity of the company during the financial year was of Pre-primary education

**Statement of directors' responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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PEWSHAM PRE-SCHOOL LIMITED  
Directors' Report  
For the year ended 31 August 2023

**Directors**

The directors who served the company throughout the year were as follows:

Joanna PENROSE  
Laura Forrest SMITH  
Teryn MARLOW  
Hannah SIMPKINS  
Harriet DAVIS  
Clare Elizabeth HUNT  
Peter Thomas MARLOW  
Jenna Julie NICHOLSON  
Catherine PENFOUND

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

-----  
Peter Thomas MARLOW  
Director

Date approved: 21 May 2024

PEWSHAM PRE-SCHOOL LIMITED  
Accountants' Report  
For the year ended 31 August 2023

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2023 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

This report is made solely to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in accordance with the terms of our engagement letter dated 21 May 2024. Our work has been undertaken solely to prepare for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED and state those matters that we have agreed to state to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PEWSHAM PRE-SCHOOL LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that PEWSHAM PRE-SCHOOL LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PEWSHAM PRE-SCHOOL LIMITED. You consider that PEWSHAM PRE-SCHOOL LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of PEWSHAM PRE-SCHOOL LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

31 August 2023

.....  
Boffix & Co Accountancy Limited  
St Alban Tower  
Wood Street  
London  
EC2V 7AF  
21 May 2024

PEWSHAM PRE-SCHOOL LIMITED  
Income Statement  
For the year ended 31 August 2023

	Notes	2023 £	2022 £
<b>Turnover</b>		127,376	112,507
<b>Gross profit</b>		<u>127,376</u>	<u>112,507</u>
Administrative expenses		(112,943)	(105,802)
<b>Operating profit</b>	2	<u>14,433</u>	<u>6,705</u>
<b>Profit/(Loss) on ordinary activities before taxation</b>		<u>14,433</u>	<u>6,705</u>
Tax on profit on ordinary activities		0	0
<b>Profit/(Loss) for the financial year</b>		<u><u>14,433</u></u>	<u><u>6,705</u></u>

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	4	12,582	3,844
		<b>12,582</b>	<b>3,844</b>
<b>Current assets</b>			
Debtors	5	1,333	878
Cash at bank and in hand		138,834	133,594
		<b>140,167</b>	<b>134,472</b>
<b>Net current assets</b>		<b>140,167</b>	<b>134,472</b>
<b>Total assets less current liabilities</b>		152,749	138,316
<b>Net assets</b>		<b>152,749</b>	<b>138,316</b>
 <b>Capital and reserves</b>			
Profit and loss account	6	152,749	138,316
<b>Members' funds</b>		<b>152,749</b>	<b>138,316</b>

For the year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2023

The financial statements were approved by the board of directors on 21 May 2024 and were signed on its behalf by:

-----  
Peter Thomas MARLOW  
Director

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Financial Statements**  
**For the year ended 31 August 2023**

**General Information**

PEWSHAM PRE-SCHOOL LIMITED is a private company, limited by guarantee, registered in England and Wales, registration number 05701213, registration address Pewsham Preschool Lodge Road, Kings Lodge School Site, Chippenham, Wiltshire, SN15 3SY.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Group accounts**

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Research and development expenditure**

Research and development expenditure is charged to the income statement in the period in which it is incurred.

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Financial Statements**  
**For the year ended 31 August 2023**

**Preference dividends**

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20 Reducing Balance
Fixtures and Fittings	15 Reducing Balance
Improvements to property	10 Reducing Balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2. Operating profit/(loss)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The operating profit is stated after charging:		
Depreciation of tangible fixed assets	1,528	556

**3. Average number of employees**

Average number of employees during the year was 9 (2022 : 9).

PEWSHAM PRE-SCHOOL LIMITED  
Notes to the Financial Statements  
For the year ended 31 August 2023

**4. Tangible fixed assets**

<b>Cost or valuation</b>	Plant and Machinery £	Fixtures and Fittings £	Improvements to property £	<b>Total</b> £
At 01 September 2022	841	11,440	37,952	50,233
Additions	-	-	10,266	10,266
Disposals	-	-	-	-
At 31 August 2023	<b>841</b>	<b>11,440</b>	<b>48,218</b>	<b>60,499</b>
<b>Depreciation</b>				
At 01 September 2022	841	9,109	36,439	46,389
Charge for year	-	350	1,178	1,528
On disposals	-	-	-	-
At 31 August 2023	<b>841</b>	<b>9,459</b>	<b>37,617</b>	<b>47,917</b>
<b>Net book values</b>				
Closing balance as at 31 August 2023	-	<b>1,981</b>	<b>10,601</b>	<b>12,582</b>
Opening balance as at 01 September 2022	-	<b>2,331</b>	<b>1,513</b>	<b>3,844</b>

**5. Debtors: amounts falling due within one year**

	<b>2023</b> £	<b>2022</b> £
PAYE & Social Security	1,333	878
	<b>1,333</b>	<b>878</b>

**6. Creditors: amount falling due within one year**

	<b>2023</b> £	<b>2022</b> £
	<b>0</b>	<b>0</b>

PEWSHAM PRE-SCHOOL LIMITED  
Notes to the Financial Statements  
For the year ended 31 August 2023

**7. Profit and loss account**

	<b>2023</b>
	<b>£</b>
Balance at 01 September 2022	138,316
Profit for the year	14,433
Balance at 31 August 2023	<u>152,749</u>

**8. Company Limited by Guarantee**

The company is limited by guarantee and therefore has no shares.

PEWSHAM PRE-SCHOOL LIMITED  
Detailed Income Statement  
For the year ended 31 August 2023

	<b>2023</b>	<b>2022</b>
	£	£
<b>Turnover</b>		
Bank Interest	326	170
Fees	127,050	112,337
	<b>127,376</b>	<b>112,507</b>
Gross profit	<b>127,376</b>	<b>112,507</b>
<b>Administrative expenses</b>		
Wages & Salaries	89,351	84,703
Staff Training	681	1,208
Staff Welfare	59	0
Accountancy Fees	3,024	1,912
Legal and Professional Fees (Allowable)	108	166
Raising Funds	534	609
Rates & Water	578	568
Light, Heat & Power	2,078	1,432
Cleaning of Premises	1,986	1,525
Other Office Costs	4,807	3,320
Depreciation Charge: Fixtures & Fittings	350	388
Depreciation Charge: Improvements to property	1,178	168
Advertising	258	583
Entertainment	831	0
General Insurance	754	733
Computer Expenses	60	400
Repairs & Renewals	1,951	2,733
Stationery & Postage	1,166	2,346
Telephone, Fax & Internet	717	773
Sundry Expenses	2,472	2,235
	(112,943)	(105,802)
Operating profit	<b>14,433</b>	<b>6,705</b>
<b>Profit/(Loss) on ordinary activities before taxation</b>	<b>14,433</b>	<b>6,705</b>
<b>Profit/(Loss) for the financial year</b>	<b>14,433</b>	<b>6,705</b>

**PEWSHAM PRE-SCHOOL LIMITED**

England & Wales - Charity number 1113870

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# Accounts

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Registered Number: 05701213  
England and Wales

## PEWSHAM PRE-SCHOOL LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 September 2021

**End date:** 31 August 2022

PEWSHAM PRE-SCHOOL LIMITED  
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PEWSHAM PRE-SCHOOL LIMITED  
Accountants' Report  
For the year ended 31 August 2022

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2022 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

This report is made solely to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in accordance with the terms of our engagement letter dated 24 March 2023. Our work has been undertaken solely to prepare for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED and state those matters that we have agreed to state to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PEWSHAM PRE-SCHOOL LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that PEWSHAM PRE-SCHOOL LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PEWSHAM PRE-SCHOOL LIMITED. You consider that PEWSHAM PRE-SCHOOL LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of PEWSHAM PRE-SCHOOL LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

31 August 2022

.....  
Boffix & Co Accountancy Limited  
St Alban Tower  
Wood Street  
London  
EC2V 7AF  
24 March 2023

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets		3,844	4,400
		<u>3,844</u>	<u>4,400</u>
<b>Current assets</b>			
Stocks		0	1,288
Debtors		878	0
Cash at bank and in hand		133,594	127,518
		<u>134,472</u>	<u>128,806</u>
<b>Creditors: amount falling due within one year</b>		0	(1,595)
<b>Net current assets</b>		<u>134,472</u>	<u>127,211</u>
<b>Total assets less current liabilities</b>		<u>138,316</u>	<u>131,611</u>
<b>Net assets</b>		<u><u>138,316</u></u>	<u><u>131,611</u></u>
<b>Capital and reserves</b>			
Profit and loss account		138,316	131,611
<b>Members' funds</b>		<u>138,316</u>	<u>131,611</u>

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2022

For the year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 24 March 2023 and were signed on its behalf by:

-----  
Peter Thomas MARLOW  
Director

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 August 2022**

**General Information**

PEWSHAM PRE-SCHOOL LIMITED is a private company, limited by guarantee, registered in England and Wales, registration number 05701213, registration address Pewsham Preschool Lodge Road, Kings Lodge School Site, Chippenham, Wiltshire, SN15 3SY.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Group accounts**

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Research and development expenditure**

Research and development expenditure is charged to the income statement in the period in which it is incurred.

**Preference dividends**

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 August 2022**

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	15 Reducing Balance
Improvements to property	10 Reducing Balance
Plant and Machinery	20 Reducing Balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2. Average number of employees**

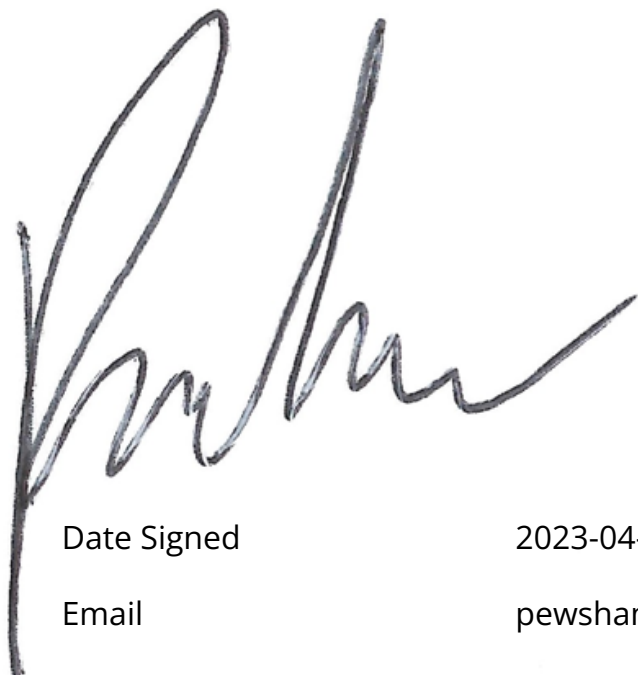
Average number of employees during the year was 9 (2021 : 9).

PEWSHAM PRE-SCHOOL LIMITED  
Notes to the Abridged Financial Statements  
For the year ended 31 August 2022

**3. Tangible fixed assets**

<b>Cost or valuation</b>	Plant and Machinery	Fixtures and Fittings	Improvements to property	<b>Total</b>
	£	£	£	£
At 01 September 2021	841	11,440	37,952	50,233
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 August 2022	<b>841</b>	<b>11,440</b>	<b>37,952</b>	<b>50,233</b>
<b>Depreciation</b>				
At 01 September 2021	841	8,698	36,271	45,810
Charge for year	-	411	168	579
On disposals	-	-	-	-
At 31 August 2022	<b>841</b>	<b>9,109</b>	<b>36,439</b>	<b>46,389</b>
<b>Net book values</b>				
Closing balance as at 31 August 2022	-	<b>2,331</b>	<b>1,513</b>	<b>3,844</b>
Opening balance as at 01 September 2021	<b>(23)</b>	<b>2,742</b>	<b>1,681</b>	<b>4,400</b>

Signed By

A handwritten signature in black ink, appearing to read 'Peter Marlow', written in a cursive style.

Date Signed	2023-04-26 13:26:14
Email	pewshamtreasurer@gmail.com
Printed Name	PETER THOMAS MARLOW
IP Address	161.69.71.25
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/112.0.0.0 Safari/537.36
Name of signatory	Peter Marlow

**PEWSHAM PRE-SCHOOL LIMITED**

England & Wales - Charity number 1113870

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# Accounts

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Registered Number: 05701213  
England and Wales

## PEWSHAM PRE-SCHOOL LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 September 2020

**End date:** 31 August 2021

PEWSHAM PRE-SCHOOL LIMITED  
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PEWSHAM PRE-SCHOOL LIMITED  
Accountants' Report  
For the year ended 31 August 2021

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED for the year ended 31 August 2021 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

This report is made solely to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in accordance with the terms of our engagement letter dated 13 April 2022. Our work has been undertaken solely to prepare for your approval the accounts of PEWSHAM PRE-SCHOOL LIMITED and state those matters that we have agreed to state to the Board of Directors of PEWSHAM PRE-SCHOOL LIMITED, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PEWSHAM PRE-SCHOOL LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that PEWSHAM PRE-SCHOOL LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PEWSHAM PRE-SCHOOL LIMITED. You consider that PEWSHAM PRE-SCHOOL LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of PEWSHAM PRE-SCHOOL LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

31 August 2021

.....  
Boffix & Co Accountancy Limited  
St Alban Tower  
Wood Street  
London  
EC2V 7AF  
13 April 2022

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets		4,400	6,965
		<b>4,400</b>	<b>6,965</b>
<b>Current assets</b>			
Stocks		1,288	1,288
Cash at bank and in hand		127,518	120,002
		<b>128,806</b>	<b>121,290</b>
<b>Creditors: amount falling due within one year</b>		(1,595)	(1,546)
<b>Net current assets</b>		<b>127,211</b>	<b>119,744</b>
<b>Total assets less current liabilities</b>		131,611	126,709
<b>Net assets</b>		<b>131,611</b>	<b>126,709</b>
<b>Capital and reserves</b>			
Profit and loss account		131,611	126,709
<b>Members' funds</b>		<b>131,611</b>	<b>126,709</b>

For the year ended 31 August 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

PEWSHAM PRE-SCHOOL LIMITED  
Statement of Financial Position  
As at 31 August 2021

The financial statements were approved by the board of directors on 13 April 2022 and were signed on its behalf by:

-----  
Paul Garry NEWSON  
Director

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 August 2021**

**General Information**

PEWSHAM PRE-SCHOOL LIMITED is a private company, limited by guarantee, registered in England and Wales, registration number 05701213, registration address Pewsham Preschool Lodge Road, Kings Lodge School Site, Chippenham, Wiltshire, SN15 3SY

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Group accounts**

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Research and development expenditure**

Research and development expenditure is charged to the income statement in the period in which it is incurred.

**Preference dividends**

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

**PEWSHAM PRE-SCHOOL LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 August 2021**

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20 Reducing Balance
Fixtures and Fittings	15 Reducing Balance
Improvements to property	10 Reducing Balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2. Average number of employees**

Average number of employees during the year was 1 (2020 : 1).

PEWSHAM PRE-SCHOOL LIMITED  
Notes to the Abridged Financial Statements  
For the year ended 31 August 2021

**3. Tangible fixed assets**

<b>Cost or valuation</b>	Plant and Machinery	Fixtures and Fittings	Improvements to property	<b>Total</b>
	£	£	£	£
At 01 September 2020	821	11,440	37,952	50,213
Additions	20	-	-	20
Disposals	-	-	-	-
At 31 August 2021	<b>841</b>	<b>11,440</b>	<b>37,952</b>	<b>50,233</b>
<b>Depreciation</b>				
At 01 September 2020	659	7,998	34,591	43,248
Charge for year	205	700	1,680	2,585
On disposals	-	-	-	-
At 31 August 2021	<b>864</b>	<b>8,698</b>	<b>36,271</b>	<b>45,833</b>
<b>Net book values</b>				
Closing balance as at 31 August 2021	<b>(23)</b>	<b>2,742</b>	<b>1,681</b>	<b>4,400</b>
Opening balance as at 01 September 2020	<b>162</b>	<b>3,442</b>	<b>3,361</b>	<b>6,965</b>



# boffix

Signed By

**PAUL NEWSON**

Date Signed	Fri, 22 Apr 2022 08:03:27 +0100
Name	Sachi Newson
Email	pewshamtreasurer@gmail.com
Printed Name	PAUL NEWSON
IP Address	209.93.235.54
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko)

Chrome/100.0.4896.127 Safari/537.36 Edg/100.0.1185.44

**PEWSHAM PRE-SCHOOL LIMITED**

England & Wales - Charity number 1113870

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# Accounts

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Charity number: 1113870  
Company number: 05701213  
(England and Wales)

Pewsham Pre-School Limited  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 August 2020

Pewsham Pre-School Limited  
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For the year ended 31 August 2020

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Pewsham Pre-School Limited  
Report of the Trustees  
For the year ended 31 August 2020

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

When considering the aims of the charity, the trustees have had regard to the guidance issued by the Charities Commission on public benefit. The aim of the company is 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 through community groups and by:

- a) Offering appropriate play facilities and training courses, 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 aim of the Pre-school Learning Alliance

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **ACHIEVEMENTS AND PERFORMANCE**

During the year the charity continued to provide development and education to children aged two and a half years to statutory school age in the Chippenham area.

## **FINANCIAL REVIEW**

### **Reserves**

It is the aim of the trustees to maintain funds at a level that equates to, at least, approximately six months' expenditure and an allowance to cover staff statutory redundancy payments. This provides sufficient funds to cover staffing, administration and support costs.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The company is a charitable company, limited by guarantee, as defined by the Companies Act 2006. The charity number is 1113870. It is governed by a memorandum and articles of association.

### **Recruitment and appointment of trustees**

Trustees are appointed at the Annual General Meeting in November every year. Parents are invited to stand as trustees. New trustees are given handouts detailing their duties and responsibilities. All new trustees are Disclosure and Barring Service checked and OFSTED approved prior to commencing their duties.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Pewsham Pre-School Limited
<b>Charity registration number</b>	1113870
<b>Company registration number</b>	05701213
<b>Principal address</b>	Kings Lodge School Grounds Lodge Road Chippenham Wiltshire SN15 3SY

Pewsham Pre-School Limited  
Report of the Trustees Continued  
For the year ended 31 August 2020

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mrs V Caluban  
Mrs K Dixon  
Mrs N Giddings  
Ms D Mellor  
Ms C Newson  
Mr P Newson  
Mrs J Penrose  
Mrs L Smith

**Independent examiners**

Boffix & Co Ltd  
St Albans Tower,  
Wood Street,  
London,  
EC2V 7AF

Approved by the Board of Trustees and signed on its behalf by

.....  
Mr P Newson

Pewsham Pre-School Limited  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2020.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

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A Patrick  
ACA  
Boffix & Co Ltd  
St Albans Tower  
Wood Street  
London  
EC2V 7AF

18 May 2021

Pewsham Pre-School Limited  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 August 2020

	Notes	Unrestricted funds £	2019 £
<b>Income and endowments from:</b>			
Donations and legacies	2	-	-
Charitable activities	3	100,987	86,842
Other trading activities	4	1,136	2,041
Investments	5	15	133
<b>Total</b>		<b>102,138</b>	<b>89,016</b>
<b>Expenditure on:</b>			
Raising funds	6	(383)	(603)
Charitable activities	7	(92,961)	(81,476)
<b>Total</b>		<b>(93,344)</b>	<b>(82,079)</b>
<b>Net income</b>		<b>8,794</b>	<b>6,937</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		117,915	110,978
<b>Total funds carried forward</b>		<b>126,709</b>	<b>117,915</b>

Pewsham Pre-School Limited Statement  
of Financial PositionAs at 31 August  
2020

Registered  
Number :

05701213

	Notes	2020	2019
		£	£
<b>Fixed assets</b>			
Tangible assets	13	6,965	7,036
		<u>6,965</u>	<u>7,036</u>
<b>Current assets</b>			
Stocks	14	1,288	1,288
Debtors	15	-	846
Cash at bank and in hand		120,002	110,091
		<u>121,290</u>	<u>112,225</u>
<b>Creditors: amounts falling due within one year</b>	16	(1,546)	(1,346)
<b>Net current assets</b>		<u>119,744</u>	<u>110,879</u>
<b>Total assets less current liabilities</b>		<u>126,709</u>	<u>117,915</u>
<b>Net assets</b>		<u>126,709</u>	<u>117,915</u>
<b>The funds of the charity</b>			
Unrestricted income funds	17	126,709	117,915
<b>Total funds</b>		<u>126,709</u>	<u>117,915</u>

For the year ended 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

.....  
Mr P Newson  
Trustee

Pewsham Pre-School Limited  
Notes to the Financial Statements  
For the year ended 31 August 2020

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Pewsham Pre-School Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from donations and legacies**

	2020	2019
	£	£
Donations received	-	-
	-	-
	-	-

**3. Income from charitable activities**

	2020	2019
	£	£
<b>Unrestricted funds</b>		
<i>To provide preschool education to children primarily under statutory school age</i>		
Pre School Fees from Parents	8,315	5,259
Pre School Fees from Wiltshire Council	92,671	81,583
	<b>100,987</b>	<b>86,842</b>
	<b>100,987</b>	<b>86,842</b>

**4. Income earned from other activities**

	2020	2019
	£	£
<b>Unrestricted funds</b>		
Fund raising events	1,136	2,041
	<b>1,136</b>	<b>2,041</b>
	<b>1,136</b>	<b>2,041</b>

Pewsham Pre-School Limited  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**5. Investment income**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	15	133
	<b>15</b>	<b>133</b>

**6. Expenditure on other trading activities**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Unrestricted funds</b>		
Fund raising events	383	603
	<b>383</b>	<b>603</b>

**7. Costs of charitable activities by fund type**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Unrestricted funds</b>		
To provide preschool education to children primarily under statutory school age	75,240	68,992
Support costs	18,104	12,484
	<b>93,344</b>	<b>81,476</b>

**9. Analysis of support costs**

	<b>2020</b>	<b>2019</b>
	£	£
Governance costs	18,104	12,484

Pewsham Pre-School Limited  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2020</b>	<b>2019</b>
	£	£
Depreciation of owned fixed assets	2,585	2,429
Accountancy fees	1,728	1,908
Staff pension contributions	1,402	541
	<b>72,217</b>	<b>72,258</b>

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2020 were:

	<b>2020</b>	<b>2019</b>
	£	£
Salaries and wages	70,815	64,940
Pension costs	1,402	541
	<b>72,217</b>	<b>72,258</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**13. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Improvement s to property</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	£	£	£	£
At 01 September 2019	37,952	821	8,926	47,699
Additions	-	-	2,514	2,514
At 31 August 2020	<b>37,952</b>	<b>821</b>	<b>11,440</b>	<b>50,213</b>
<b>Depreciation</b>				
At 01 September 2019	32,911	454	7,298	40,663
Charge for year	1,680	205	700	2,585
At 31 August 2020	<b>34,591</b>	<b>659</b>	<b>7,998</b>	<b>43,248</b>
<b>Net book values</b>				
At 31 August 2020	<b>3,361</b>	<b>162</b>	<b>3,442</b>	<b>6,965</b>
At 31 August 2019	<b>5,041</b>	<b>367</b>	<b>1,628</b>	<b>7,037</b>

Pewsham Pre-School Limited  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**14. Stocks and work in progress**

	2020	2019
	£	£
Stock	1,288	1,288
	<b>1,288</b>	<b>1,288</b>

**15. Debtors**

	2020	2019
	£	£
<b>Amounts due within one year:</b>		
Prepayments and accrued income	-	846
	<b>-</b>	<b>846</b>

**16. Creditors: amounts falling due within one year**

	2020	2019
	£	£
Trade creditors	522	-
Other creditors	754	218
Accruals and deferred income	270	1,128
	<b>1,546</b>	<b>1,346</b>

**17. Movement in funds**

**Unrestricted Funds**

	Balance at 01/09/2019	Incoming resources	Outgoing resources	Balance at 31/08/2020
	£	£	£	£
<i>General</i>				
General	117,915	102,138	(93,344)	126,729
	<b>117,915</b>	<b>102,138</b>	<b>(93,344)</b>	<b>126,729</b>

**Unrestricted Funds - Previous year**

	Balance at 01/09/2018	Incoming resources	Outgoing resources	Balance at 31/08/2019
	£	£	£	£
<i>General</i>				
General	110,978	89,016	(82,079)	117,915
	<b>110,978</b>	<b>89,016</b>	<b>(82,079)</b>	<b>117,915</b>

Pewsham Pre-School Limited  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**Purpose of unrestricted Funds**

General

To provide pre-school education to children primarily below statutory school age

**18. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	6,985	119,744	126,729
	<b>6,985</b>	<b>119,744</b>	<b>126,729</b>
<b>Previous year</b>			
<b>Unrestricted funds</b>			
<i>General</i>			
General	7,036	110,879	117,915
	<b>7,036</b>	<b>110,879</b>	<b>117,915</b>

Pewsham Pre-School Limited  
Detailed Statement of Financial Activities  
For the year ended 31 August 2020

	2020	2019
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	-	-
	-	-
<b>Charitable activities</b>		
Pre School Fees from Parents	8,315	5,259
Pre School Fees from Wiltshire Council	92,671	81,583
	<b>100,987</b>	<b>86,842</b>
<b>Other trading activities</b>		
Fund raising events	1,135	2,041
	<b>1,135</b>	<b>2,041</b>
<b>Investments</b>		
Bank interest receivable	15	133
	<b>15</b>	<b>133</b>
<b>Other operating income</b>		
Government Grants - Furlough	960	133
	<b>960</b>	<b>133</b>
<b>Total incoming resources</b>	<b>103,097</b>	<b>89,016</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fund raising events	(384)	(603)
	<b>(384)</b>	<b>(603)</b>
<b>Charitable activities</b>		
Cost of direct charitable activity	(2,670)	(2,572)
Staff costs - wages & salaries	(70,815)	(64,940)
Staff costs - pension contributions	(1,402)	(541)
Training	(352)	(939)
	<b>(75,240)</b>	<b>(68,992)</b>
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
Accountancy fees	(1,728)	(1,908)
Professional & Legal fees	(273)	(612)
Premises costs	(9,309)	(4,613)
Depreciation of owned assets	(2,585)	(2,429)
Insurance	(2,050)	(-)
Motor and travel expenses	(-)	(90)
Other office costs	(2,719)	(2,832)
	<b>(18,664)</b>	<b>(12,484)</b>
<b>Total resources expended</b>	<b>(94,288)</b>	<b>(82,079)</b>
<b>Net Income</b>	<b>8,794</b>	<b>6,937</b>