



Registered Number: 05701213  
England and Wales

## PEWESHAM PRE-SCHOOL LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 September 2020

**End date:** 31 August 2021

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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

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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:

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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  
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**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>





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