



Registered Number: 05701213  
England and Wales

## PEWESHAM PRE-SCHOOL LIMITED

Report of the Directors and Unaudited Financial Statements

### **Period of accounts**

**Start date:** 01 September 2023

**End date:** 31 August 2024

PEWSHAM PRE-SCHOOL LIMITED  
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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:

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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>		<b>127,453</b>	<b>127,376</b>
Administrative expenses		(119,833)	(112,943)
<b>Operating profit</b>	2	<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>
Tax on profit on ordinary activities		0	0
<b>Profit/(Loss) for the financial year</b>		<b>7,620</b>	<b>14,433</b>

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:

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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

	2024 £	2023 £
<b>Turnover</b>		
Bank Interest	1,024	326
Fees	126,429	127,050
	<b>127,453</b>	<b>127,376</b>
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
	(119,833)	(112,943)
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