

Registered number
06840267

Breakspeare Community Pre School

Report and Unaudited Accounts

31 July 2025

Breakspeare Community Pre School
Report and accounts
Contents

	Page
Company information	1
Directors' report	2
Independent examiner's report	4
Income and expenditure account	5
Statement of financial activities (including summary income and expenditure account)	6
Statement of changes in equity	7
Notes to the accounts	8

Breakspeare Community Pre School Company Information

Directors

Emma Gallagher (resigned December 2024)

Max Jackman

Patrick Forest (resigned December 2024)

Jessica Smith

Catherine Wonnacott (appointed December 2024)

Hannah Hurst (appointed December 2024)

Secretary

Britta Smith

Accountants

Chipperfield Accounting Ltd

Holly Cottage

Kings Lane

Chipperfield

WD4 9EP

Registered office

School Mead

Abbots Langley

Herts

WD5 0LB

Registered number

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Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

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

This past year has been one of steady progress, continued development, and a strong commitment to maintaining a nurturing and high-quality environment for all children who attend our preschool.

Now in my second year as Chair, I have had the privilege of working closely with Lyn and the management team once again. Their consistent dedication, thoughtful leadership, and unwavering focus on the children's wellbeing continue to impress me. As a parent whose children previously attended the setting, I remain deeply appreciative of the care and professionalism the team brings to their work each day.

Enrollment and Curriculum

During the September 2024 – July 2025 academic year, 67 children were registered. This included 16 nursery-aged children accessing the Nursery curriculum led by the EYFS Lead. Key Persons delivered the core Nursery group sessions, with an additional phonics-focused group (Petal Group) delivered in the late spring and summer terms. A weekly school-readiness Friendship Group also ran during the summer term. We additionally had 35 preschool-aged and 16 pre-preschool-aged children, all able to participate in Leaf Group, a short daily session supporting social and communication skills.

Support for Additional Needs

The setting supported 5 children under the SEND framework. The SENDCos worked with families and staff to provide appropriate support, and the Behaviour Lead continued to advise on emotional and behavioural needs.

Staff Training and Development

Staff completed training across key areas, including Paediatric First Aid, Child Protection, Safeguarding, Food Safety, Allergen Awareness, Early Years Professional Development, Supporting Transitions, VSEND, SEND Clusters, Principles of Marketing, and Operation Encompass.

Management and Policies

Regular supervisions and annual appraisals were completed. Policy and procedure reviews were undertaken as scheduled, with administrative support from the Office Manager and the Registration and Finance Officer. The manager also attended relevant network meetings to ensure compliance with statutory requirements.

Student Placement

Kacie, our West Herts College early years student successfully completed a Level 2 qualification during placement and progressed to a Level 3 Apprenticeship within the team.

Building and Operational Changes

Breakspeare expanded into the remainder of the building, allowing increased storage and additional staff and meeting spaces. To help offset the increased premises cost, planning was completed for the introduction of breakfast and after-school clubs from September 2025, with staff hours adjusted accordingly.

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

Fundraising and Community Contributions

Fundraising activities generated £3914 during the year. Events included the Smarties Challenge, Christmas Raffle, Cake and Cookie Sales, Bunny Hop, Photo Commission, Jazzy Jars, Happy School Bag collections, and Tea Towel sales.

Additional charity contributions included £26 for Children in Need and £53.49 for Comic Relief. Funds from Wayne's Fund and internal fundraising enabled the purchase and registration of an on-site defibrillator for community use during our opening hours.

Conclusion

As we close out this year, I want to extend my sincere thanks to our dedicated staff, our supportive parents, and our wider community. Your commitment to Breakspeare Pre School continues to strengthen the environment our children learn and grow in every day.

This year has brought meaningful progress and new moments of pride, and I am encouraged by the momentum we've built together. Looking ahead, I'm excited for the experiences still to come and the continued positive impact we can make in the lives of our children.

Jessica Smith

Breakspeare Community Pre School

Independent Examiner's Unqualified Report to the Trustees of Breakspeare Community Pre School Breakspeare Community Pre School for the year ended 31 July 2025

Respective responsibilities of trustees and examiner

The Pre School's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Pre-School's trustees consider that an audit is not required for the year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the general Directions given by the Charity Commissioners under Section 145(5)(b) of the 2011 Act; and
- state whether particular matters come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Breakspeare Community Pre School and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 386 of the Companies Act and with the methods and principles of the Charities SORP (FRS102) have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

Chipperfield Accounting Ltd
Chartered Accountants
Holly Cottage
Kings Lane
Chipperfield
WD4 9EP

17 November 2025

Breakspeare Community Pre School
Statement of financial activities (including summary income and expenditure account)
for the year ended 31 July 2025

	2025 £	2025 £	2025 £	2024 £
	Unrestricted funds	Restricted funds	Total funds	
Income	198,696	3,941	202,637	213,159
Administrative expenses	(219,941)	-	(219,941)	(198,691)
Other operating income	1,436	-	1,436	-
Operating (loss)/profit	(19,809)	3,941	(15,868)	14,468
Interest receivable	75	-	75	108
(Loss)/profit before taxation	(19,734)	3,941	(15,793)	14,576
Tax on (loss)/profit on ordinary activities	-	-	-	-
(Loss)/profit for the financial year	(19,734)	3,941	(15,793)	14,576

Breakspeare Community Pre School
Registered number: 06840267
Balance Sheet
as at 31 July 2025

	Notes	2025 £ Unrestricted funds	2025 £ Restricted funds	2025 £ Total funds	2024 £
Fixed assets					
Tangible assets	3	1,759	-	1,759	3,021
Current assets					
Debtors	4	1,314	-	1,314	726
Cash at bank and in hand		81,506	3,941	85,447	98,888
		82,820	3,941	86,761	99,614
Creditors: amounts falling due within one year	5	(3,902)	-	(3,902)	(2,224)
Net current assets		78,918	3,941	82,859	97,390
Net assets		80,677	3,941	84,618	100,411
Funds of the charity					
Internal painting reserve	6	3,599	-	3,599	3,599
Wages and salary reserve	7	11,261	-	11,261	22,261
Profit and loss reserves		65,817	3,941	69,758	74,551
Total funds		80,677	3,941	84,618	100,411

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime and FRS102 SORP.

Jessica Smith
Director
Approved by the board on 17 November 2025

Breakspeare Community Pre School
Statement of Changes in Equity
for the year ended 31 July 2025

	Wages/ salary reserve £	Rent reserve £	Internal painting reserve £	Profit and loss account £	Total £
At 1 August 2023	23,704	3,234	3,599	55,298	85,835
Profit for the financial year	-	-	-	14,576	14,576
Movement - wages reserve	(1,443)	-	-	1,443	-
Movement - rent reserve	-	(3,234)	-	3,234	-
At 31 July 2024	<u>22,261</u>	<u>-</u>	<u>3,599</u>	<u>74,551</u>	<u>100,411</u>
At 1 August 2024	22,261	-	3,599	74,551	100,411
Loss for the financial year	-	-	-	(15,793)	(15,793)
Movement - wages reserve	(11,000)	-	-	11,000	-
At 31 July 2025	<u>11,261</u>	<u>-</u>	<u>3,599</u>	<u>69,758</u>	<u>84,618</u>

The Wages and salary reserve was used to cover increases in wages from the accounting period ended 31 July 2024. The reserve was set up to enable the charity to increase wages without increasing fees so will be used for increases until the reserve has been exhausted.

Loss for the financial year after movement to Wages/salary reserve (4,793)

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025

1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Charities Act 2011.

No material prior year error have been identified in the reporting period.

2.1 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted.

2.2 Recognition of income

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.
 Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.
 Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025

Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy	The charity made no redundancy payments during the reporting period.
Deferred Creditors	<p>No material item of deferred income has been included in the accounts.</p> <p>The charity has creditors which are measured at settlement amounts less any trade discounts.</p>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025

2.4 Assets

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year. They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.</p>
Intangible fixed assets	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.</p> <p>They are valued at cost.</p>
Heritage assets	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. They are valued at cost.</p>
Investments	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.</p>
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
Debtors	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>
Current asset investments	<p>The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.</p> <p>They are valued at fair value except where they qualify as basic financial instruments.</p>

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025

3 Income

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Donations	-	-	-	50
Charitable activities	35,100	-	35,100	50,062
Grants	163,596	3,941	167,537	163,047
	<u>198,696</u>	<u>3,941</u>	<u>202,637</u>	<u>213,159</u>

4 Analysis of receipts of government grants

	2025 £	2024 £
Grant	892	374
HCC Additional Support Funding	-	1,519
HCC EYPP	3,941	1,554
HCC Funding	161,954	159,600

5 Expenditure

	2025 £	2024 £
Generating funds and publicity	304	325

6 Details of certain types of expenditure

	2025 £	2024 £
Accountancy fees	1,260	1,020

7 Paid employees

	2025 £	2024 £
Salaries and wages	164,409	153,998
Social security costs	2,961	1,689
Pension costs	12,779	10,886
Other employee benefits	3,143	3,683
	<u>183,292</u>	<u>170,256</u>

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Breakspeare Community Pre School

Notes to the Accounts

for the year ended 31 July 2025

2 Employees

Employees	2025 Number	2024 Number
Average number of persons employed by the company	16	15

3 Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% straight line
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	£
Cost	
At 1 August 2024	17,204
Additions	1,192
At 31 July 2025	18,396
Depreciation	
At 1 August 2024	14,183
Charge for the year	2,454
At 31 July 2025	16,637
Net book value	
At 31 July 2025	1,759
At 31 July 2024	3,021

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025

4	Debtors	2025	2024
		£	£
	Trade debtors	1,314	188
	Prepayments	-	538
		<u>1,314</u>	<u>726</u>
5	Creditors: amounts falling due within one year	2025	2024
		£	£
	Other creditors	<u>3,902</u>	<u>2,224</u>
6	Internal painting reserve	2025	2024
		£	£
	At 1 August 2024	3,599	3,599
	At 31 July 2025	<u>3,599</u>	<u>3,599</u>
7	Wages and salary reserve	2025	2024
		£	£
	At 1 August 2024	22,261	23,704
	Movement	(11,000)	(1,443)
	At 31 July 2025	<u>11,261</u>	<u>22,261</u>

8 Other information

Breakspeare Community Pre School is a private company limited by shares and incorporated in England. Its registered office is School Mead, Abbots Langley, WD5 0LB.

Breakspeare Community 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	28,093	44,663
Fundraising	3,914	3,114
Grant	892	374
HCC Additonal Support Funding	-	1,519
HCC EYPP	3,941	1,554
HCC Funding	161,954	159,600
HCC Inclusion Funding	750	-
Registration Fees	1,670	1,302
Uniform	1,423	983
Donations	-	50
Other income	1,436	-
Bank interest	75	108
	<u>204,148</u>	<u>213,267</u>
Administrative expenses		
Employee costs:		
Wages and salaries	164,409	153,998
Pensions	12,779	10,886
Employer's NI and PAYE	2,961	1,689
Staff training and welfare	650	1,175
Refreshments	504	491
T-Shirts and uniforms	1,534	1,462
Gifts	455	555
	<u>183,292</u>	<u>170,256</u>
Premises costs:		
Rent	3,730	1,107
Council tax/rates	798	809
Light and heat	4,541	1,514
Cleaning and rubbish collection	3,789	5,151
	<u>12,858</u>	<u>8,581</u>
General administrative expenses:		
Generating funds and publicity	304	325
Stationery, printing and telephone	1,606	1,026
Subscriptions	390	386
Bank charges	16	-
Insurance	1,637	1,323
Equipment expensed	4,273	4,657
Software and IT	2,975	1,763
Repairs and maintenance	7,731	5,803
Depreciation	2,454	2,355
Sundry expenses	1,087	1,163
	<u>22,473</u>	<u>18,801</u>
Legal and professional costs:		
Accountancy fees	1,260	1,020
Advertising and PR	24	20
Other legal and professional	34	13
	<u>1,318</u>	<u>1,053</u>
	<u>219,941</u>	<u>198,691</u>

Breakspeare Community 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 £
Other operating income		
Other operating income	<u>1,436</u>	<u>-</u>