

# BAYFORD PRE-SCHOOL

England & Wales · Charity number 1143280

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07637601](#)

**Registered** 2011-08-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bayford Memorial Hall  
Ashdene Road  
Bayford  
Herts  
SG13 8PX

**Phone** 01992511259

**Email** [bayfordpreschool@hotmail.co.uk](mailto:bayfordpreschool@hotmail.co.uk)

**Website** <http://www.bayfordpreschool.co.uk/>

## 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 AND BY (A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHTS OF PARENTS TO TAKE RESPONSIBILITY FOR AND BECOMING INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS AND 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 THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE

**Activities:** A Pre School for children from age 2 up to Nursery or Reception. The setting is in Bayford Memorial Hall.

## Classification

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

## Geography

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- Hertfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£141,804	£134,224	-	-
2024-08-31	£118,501	£111,895	-	-
2023-08-31	£127,916	£108,597	-	-
2022-08-31	£104,642	£91,553	-	-
2021-08-31	£95,399	£97,478	-	-
2020-08-31	£91,588	£76,568	-	-

## Trustees

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Name	Role	Appointed
<b>Kirstie Brady</b>	Chair	2019-11-18
Jade Webb		2023-11-22
Laura Sturman		2023-11-22
Stephanie Bertram		2023-05-09

**BAYFORD PRE-SCHOOL**

England & Wales - Charity number 1143280

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# Accounts

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**BAYFORD PRE-SCHOOL  
REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**BAYFORD PRE-SCHOOL**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**BAYFORD PRE-SCHOOL**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**DIRECTORS:** L Sturman  
J Harvey  
M Merner  
K Boulton

**REGISTERED OFFICE:** Bayford Preschool  
Bayford Primary School  
Ashdene Road  
Bayford, Herts  
SG13 8PX

**REGISTERED NUMBER:** 07637601 (England and Wales)

**ACCOUNTANTS:** TC Group  
6-7 Castle Gate  
Castle Street  
Hertford  
Hertfordshire  
SG14 1HD

**BAYFORD PRE-SCHOOL**  
**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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The directors present their report with the financial statements of the company for the year ended 31 August 2025.

**PRINCIPAL ACTIVITY**

The company's principal activity during the year was as a non-profit making organisation for the provision of playgroup services. The company is Limited by Guarantee and does not have a share capital.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 September 2024 to the date of this report.

L Sturman  
J Harvey

Other changes in directors holding office are as follows:

M Merner and K Boulton were appointed as directors after 31 August 2025 but prior to the date of this report.

K Brady and S Bertram ceased to be directors after 31 August 2025 but prior to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

L Sturman - Director

19 May 2026

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BAYFORD PRE-SCHOOL**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bayford Pre-School for the year ended 31 August 2025 which comprise the Income Statement, Balance Sheet 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

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

It is your duty to ensure that Bayford Pre-School has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bayford Pre-School. You consider that Bayford Pre-School 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 financial statements of Bayford Pre-School. 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 financial statements.

TC Group  
6-7 Castle Gate  
Castle Street  
Hertford  
Hertfordshire  
SG14 1HD

19 May 2026

This page does not form part of the statutory financial statements

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**BAYFORD PRE-SCHOOL**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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	2025	2024
	£	£
<b>TURNOVER</b>	141,804	118,501
Cost of sales	7,808	4,071
	<hr/>	<hr/>
<b>GROSS SURPLUS</b>	133,996	114,430
Administrative expenses	126,416	107,824
	<hr/>	<hr/>
<b>OPERATING SURPLUS and SURPLUS BEFORE TAXATION</b>	7,580	6,606
Tax on surplus	(824)	(2,950)
	<hr/>	<hr/>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	<u>8,404</u>	<u>9,556</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 AUGUST 2025**

	Notes	2025 £	£	2024 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		906		897
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		96,942		88,147	
<b>CREDITORS</b>					
Amounts falling due within one year	5	1,325		925	
<b>NET CURRENT ASSETS</b>			<u>95,617</u>		<u>87,222</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>96,523</u>		<u>88,119</u>
<b>RESERVES</b>					
Income and expenditure account			<u>96,523</u>		<u>88,119</u>
			<u>96,523</u>		<u>88,119</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors and authorised for issue on 19 May 2026 and were signed on its behalf by:

L Sturman - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**1. STATUTORY INFORMATION**

Bayford Pre-School is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2024 - 6).

**BAYFORD PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2024	11,686	550	12,236
Additions	235	-	235
	<hr/>	<hr/>	<hr/>
At 31 August 2025	11,921	550	12,471
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2024	11,260	79	11,339
Charge for year	132	94	226
	<hr/>	<hr/>	<hr/>
At 31 August 2025	11,392	173	11,565
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2025	529	377	906
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2024	426	471	897
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	1,325	925
	<hr/> <hr/>	<hr/> <hr/>

**BAYFORD PRE-SCHOOL**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025		2024	
	£	£	£	£
<b>Turnover</b>				
Grants/Funding	114,968		84,897	
Fees	26,836		33,604	
	<u>          </u>	141,804	<u>          </u>	118,501
 <b>Cost of sales</b>				
Purchases	5,938		4,071	
Sub contractors	1,870		-	
	<u>          </u>	7,808	<u>          </u>	4,071
 <b>GROSS SURPLUS</b>		133,996		114,430
 <b>Expenditure</b>				
Wages	107,729		92,087	
Pensions	4,428		1,432	
Rent	9,075		7,695	
Staff training and welfare	828		1,990	
Insurance	553		-	
Telephone	-		86	
Post and stationery	33		371	
Computer costs	-		136	
Sundry expenses	972		555	
Accountancy	2,041		666	
Legal and professional	531		2,545	
Depreciation of tangible fixed assets				
Fixtures and fittings	132		182	
Computer equipment	94		79	
	<u>          </u>	126,416	<u>          </u>	107,824
 <b>NET SURPLUS</b>		<u>          </u> <u>          </u>		<u>          </u> <u>          </u>
		7,580		6,606

This page does not form part of the statutory financial statements

**BAYFORD PRE-SCHOOL**

England & Wales - Charity number 1143280

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# Accounts

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**BAYFORD PRE-SCHOOL**  
**REPORT OF THE DIRECTORS AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**BAYFORD PRE-SCHOOL**  
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**FOR THE YEAR ENDED 31 AUGUST 2024**

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**BAYFORD PRE-SCHOOL**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

**DIRECTORS:**

K Brady  
S Bertram  
L Sturman  
J Harvey

**REGISTERED OFFICE:**

Bayford Preschool  
Bayford Primary School  
Ashdene Road  
Bayford, Herts  
SG13 8PX

**REGISTERED NUMBER:**

07637601 (England and Wales)

**ACCOUNTANTS:**

TC Group  
6-7 Castle Gate  
Castle Street  
Hertford  
Hertfordshire  
SG14 1HD

**BAYFORD PRE-SCHOOL**  
**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

The directors present their report with the financial statements of the company for the year ended 31 August 2024.

**PRINCIPAL ACTIVITY**

The company's principal activity during the year was as a non-profit making organisation for the provision of playgroup services. The company is Limited by Guarantee and does not have a share capital.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 September 2023 to the date of this report.

K Brady  
S Bertram  
L Sturman  
J Harvey

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

S Bertram - Director

3 March 2025

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BAYFORD PRE-SCHOOL**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bayford Pre-School for the year ended 31 August 2024 which comprise the Income Statement, Balance Sheet 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

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

It is your duty to ensure that Bayford Pre-School has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bayford Pre-School. You consider that Bayford Pre-School 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 financial statements of Bayford Pre-School. 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 financial statements.

TC Group  
6-7 Castle Gate  
Castle Street  
Hertford  
Hertfordshire  
SG14 1HD

3 March 2025

This page does not form part of the statutory financial statements

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**BAYFORD PRE-SCHOOL**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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	2024 £	2023 £
<b>TURNOVER</b>	118,501	127,916
Cost of sales	4,071	2,281
	<hr/>	<hr/>
<b>GROSS SURPLUS</b>	114,430	125,635
Administrative expenses	107,824	106,498
	<hr/>	<hr/>
<b>OPERATING SURPLUS and SURPLUS BEFORE TAXATION</b>	6,606	19,137
Tax on surplus	(2,950)	25
	<hr/>	<hr/>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	<u>9,556</u>	<u>19,112</u>

The notes form part of these financial statements

**BALANCE SHEET  
31 AUGUST 2024**

	Notes	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		897		608
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		88,147		78,896	
<b>CREDITORS</b>					
Amounts falling due within one year	5	925		825	
<b>NET CURRENT ASSETS</b>			87,222		78,071
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			88,119		78,679
<b>PROVISIONS FOR LIABILITIES</b>			-		116
<b>NET ASSETS</b>			88,119		78,563
<b>RESERVES</b>					
Income and expenditure account			88,119		78,563
			88,119		78,563

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors and authorised for issue on 3 March 2025 and were signed on its behalf by:

S Bertram - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

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1. **STATUTORY INFORMATION**

Bayford Pre-School is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2023 - 7).

**BAYFORD PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2023	11,686	-	11,686
Additions	-	550	550
	<u>11,686</u>	<u>550</u>	<u>12,236</u>
At 31 August 2024			
<b>DEPRECIATION</b>			
At 1 September 2023	11,078	-	11,078
Charge for year	182	79	261
	<u>11,260</u>	<u>79</u>	<u>11,339</u>
At 31 August 2024			
<b>NET BOOK VALUE</b>			
At 31 August 2024	<u>426</u>	<u>471</u>	<u>897</u>
At 31 August 2023	<u>608</u>	<u>-</u>	<u>608</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	<u>925</u>	<u>825</u>

**BAYFORD PRE-SCHOOL**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024		2023	
	£	£	£	£
<b>Turnover</b>				
Grants/Funding	84,897		87,814	
Fees	33,604		40,102	
		118,501		127,916
<b>Cost of sales</b>				
Purchases		4,071		2,281
<b>GROSS SURPLUS</b>		114,430		125,635
<b>Expenditure</b>				
Wages	92,087		82,586	
Pensions	1,432		1,038	
Rent	7,695		9,405	
Staff training and welfare	1,990		6,778	
Telephone	86		199	
Post and stationery	371		263	
Repairs and renewals	-		2,794	
Computer costs	136		399	
Sundry expenses	555		480	
Accountancy	666		600	
Subscriptions	-		75	
Legal and professional	2,545		1,699	
Depreciation of tangible fixed assets				
Fixtures and fittings	182		182	
Computer equipment	79		-	
		107,824		106,498
<b>NET SURPLUS</b>		6,606		19,137

This page does not form part of the statutory financial statements

**BAYFORD PRE-SCHOOL**

England & Wales - Charity number 1143280

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# Accounts

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## Document Details:

<b>Filename:</b>	Full accounts.pdf
<b>Client of:</b>	TC Group

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## Signature Details

<b>Name:</b>	Stephanie Prowse
<b>Email:</b>	stephanie_prowse@hotmail.com
<b>Date &amp; Time:</b>	03/05/2024 12:07:18 PM (BST)
<b>IP Address:</b>	51.183.40.36
<b>Signing Statement:</b>	Stephanie Bertram agrees and approves the contents of this document.

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## Digital Certificate

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<b>On behalf of:</b>	TC Group
<b>PDF digital certificate:</b>	IRIS Software Group Limited
<b>Digital certificate issued by:</b>	GlobalSign

Please keep a copy of this document for your records.

**BAYFORD PRE-SCHOOL**  
**REPORT OF THE DIRECTORS AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**BAYFORD PRE-SCHOOL**  
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**BAYFORD PRE-SCHOOL**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

---

**DIRECTORS:**

K Brady  
S Bertram  
L Sturman  
J Harvey

**REGISTERED OFFICE:**

Bayford Preschool  
Bayford Primary School  
Ashenorne Road  
Bayford, Herts  
SG13 8PX

**REGISTERED NUMBER:**

07637601 (England and Wales)

**ACCOUNTANTS:**

TC Group  
6-7 Castle Gate  
Castle Street  
Hertford  
Hertfordshire  
SG14 1HD

**BAYFORD PRE-SCHOOL**  
**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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The directors present their report with the financial statements of the company for the year ended 31 August 2023.

**PRINCIPAL ACTIVITY**

The company's principal activity during the year was as a non-profit making organisation for the provision of playgroup services. The company is Limited by Guarantee and does not have a share capital.

**DIRECTORS**

K Brady has held office during the whole of the period from 1 September 2022 to the date of this report.

Other changes in directors holding office are as follows:

E Morgan - resigned 9 May 2023  
E Wendon - resigned 31 July 2023  
S Bertram - appointed 9 May 2023  
L Sturman - appointed 9 May 2023  
J Harvey - appointed 9 May 2023  
M Broomer - appointed 9 May 2023 - resigned 9 May 2023  
M Wiltshire - appointed 9 May 2023 - resigned 31 July 2023

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

S Bertram - Director

2 May 2024

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BAYFORD PRE-SCHOOL**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bayford Pre-School for the year ended 31 August 2023 which comprise the Income Statement, Balance Sheet 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

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

It is your duty to ensure that Bayford Pre-School has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bayford Pre-School. You consider that Bayford Pre-School 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 financial statements of Bayford Pre-School. 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 financial statements.

TC Group  
6-7 Castle Gate  
Castle Street  
Hertford  
Hertfordshire  
SG14 1HD

2 May 2024

This page does not form part of the statutory financial statements

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**BAYFORD PRE-SCHOOL**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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Notes	2023 £	2022 £
<b>TURNOVER</b>	127,916	104,642
Cost of sales	2,281	2,941
	<hr/>	<hr/>
<b>GROSS SURPLUS</b>	125,635	101,701
Administrative expenses	106,498	88,612
	<hr/>	<hr/>
<b>OPERATING SURPLUS and SURPLUS BEFORE TAXATION</b>	19,137	13,089
Tax on surplus	25	2,453
	<hr/>	<hr/>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	<u>19,112</u>	<u>10,636</u>

The notes form part of these financial statements

**BALANCE SHEET  
31 AUGUST 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		608		476
<b>CURRENT ASSETS</b>					
Cash at bank		78,896		63,301	
<b>CREDITORS</b>					
Amounts falling due within one year	6	825		4,235	
<b>NET CURRENT ASSETS</b>			78,071		59,066
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			78,679		59,542
<b>PROVISIONS FOR LIABILITIES</b>			116		91
<b>NET ASSETS</b>			78,563		59,451
<b>RESERVES</b>					
Income and expenditure account			78,563		59,451
			78,563		59,451

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors and authorised for issue on 2 May 2024 and were signed on its behalf by:

S Bertram - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

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1. **STATUTORY INFORMATION**

Bayford Pre-School is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2022 - 8).

**BAYFORD PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**4. OPERATING SURPLUS**

The operating surplus is stated after charging:

	2023	2022
	£	£
Depreciation - owned assets	182	1,964
	<u>182</u>	<u>1,964</u>

**5. TANGIBLE FIXED ASSETS**

		Fixtures and fittings £
<b>COST</b>		
At 1 September 2022		11,372
Additions		314
		<u>11,686</u>
At 31 August 2023		<u>11,686</u>
<b>DEPRECIATION</b>		
At 1 September 2022		10,896
Charge for year		182
		<u>11,078</u>
At 31 August 2023		<u>11,078</u>
<b>NET BOOK VALUE</b>		
At 31 August 2023		<u>608</u>
At 31 August 2022		<u>476</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Taxation and social security	-	2,713
Other creditors	825	1,522
	<u>825</u>	<u>4,235</u>

**BAYFORD PRE-SCHOOL**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023		2022	
	£	£	£	£
<b>Turnover</b>				
Grants/Funding	87,814		62,168	
Fees	40,102		42,474	
		127,916		104,642
<b>Cost of sales</b>				
Purchases		2,281		2,941
<b>GROSS SURPLUS</b>		125,635		101,701
<b>Expenditure</b>				
Wages	82,586		73,113	
Pensions	1,038		747	
Rent	9,405		7,613	
Staff training and welfare	6,778		1,475	
Telephone	199		-	
Post and stationery	263		194	
Repairs and renewals	2,794		-	
Computer costs	399		261	
Sundry expenses	480		682	
Accountancy	600		567	
Subscriptions	75		70	
Legal and professional	1,699		1,926	
Depreciation of tangible fixed assets				
Fixtures and fittings	182		1,964	
		106,498		88,612
<b>NET SURPLUS</b>		19,137		13,089

This page does not form part of the statutory financial statements

**BAYFORD PRE-SCHOOL**

England & Wales - Charity number 1143280

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# Accounts

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Registered number  
07637601

Bayford Pre-School  
Report and Unaudited Accounts  
31 August 2022

**Bayford Pre-School  
Report and accounts  
Contents**

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**Bayford Pre-School  
Company Information**

**Directors**

Emma Morgan  
Ella Wendon  
Kirstie Brady

**Secretary**

Emma Morgan

**Accountants**

Fortus East Limited  
6-7 Castle Gate  
Castle Street  
Hertford  
Herts  
SG14 1HD

**Registered office**

Bayford Primary School  
Ashdene Road  
Bayford  
Hertford  
SG13 8PX

**Registered number**

07637601

**Bayford Pre-School**

**Registered number: 07637601**

**Directors' Report**

The directors present their report and accounts for the year ended 31 August 2022.

**Principal activities**

The company's principal activity during the year was as a non-profit making organisation for the provision of playgroup services. The company is Limited by Guarantee and does not have a share capital.

**Directors**

The following persons served as directors during the year:

Emma Morgan  
Ella Wendon  
Kirstie Brady

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 23 May 2023 and signed on its behalf.

Ella Wendon  
Director

## **Bayford Pre-School**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Bayford Pre-School 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 Bayford Pre-School for the year ended 31 August 2022 which comprise of the Profit and Loss Account, 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 Bayford Pre-School, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Bayford Pre-School and state those matters that we have agreed to state to the Board of Directors of Bayford Pre-School, 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 Bayford Pre-School and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bayford Pre-School 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 Bayford Pre-School. You consider that Bayford Pre-School 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 Bayford Pre-School. 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.

Fortus East Limited  
Chartered Accountants  
6-7 Castle Gate  
Castle Street  
Hertford  
Herts  
SG14 1HD

23 May 2023

**Bayford Pre-School  
Profit and Loss Account  
for the year ended 31 August 2022**

	<b>2022</b> £	<b>2021</b> £
<b>Turnover</b>	104,642	95,399
Cost of sales	(2,941)	(1,044)
<b>Gross profit</b>	<u>101,701</u>	<u>94,355</u>
Administrative expenses	(88,612)	(96,434)
Other operating income	-	3,897
<b>Operating profit</b>	<u>13,089</u>	<u>1,818</u>
<b>Profit before taxation</b>	<u>13,089</u>	<u>1,818</u>
Tax on profit	(2,453)	(346)
<b>Profit for the financial year</b>	<u>10,636</u>	<u>1,472</u>

**Bayford Pre-School**  
**Registered number:**  
**Balance Sheet**  
**as at 31 August 2022**

07637601

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	476	1,845
<b>Current assets</b>			
Cash at bank and in hand		63,301	48,904
<b>Creditors: amounts falling due within one year</b>	4	(4,235)	(1,583)
<b>Net current assets</b>		59,066	47,321
<b>Total assets less current liabilities</b>		59,542	49,166
<b>Provisions for liabilities</b>		(91)	(351)
<b>Net assets</b>		59,451	48,815
<b>Capital and reserves</b>			
Profit and loss account		59,451	48,815
<b>Shareholder's funds</b>		59,451	48,815

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 member has 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. The profit and loss account has not been delivered to the Registrar of Companies.

Ella Wendon  
 Director  
 Approved by the board on 23 May 2023

**Bayford Pre-School  
Statement of Changes in Equity  
for the year ended 31 August 2022**

	<b>Profit and loss account £</b>	<b>Total £</b>
<b>At 1 September 2020</b>	47,343	47,343
Profit for the financial year	1,472	1,472
<b>At 31 August 2021</b>	<u>48,815</u>	<u>48,815</u>
<b>At 1 September 2021</b>	48,815	48,815
Profit for the financial year	10,636	10,636
<b>At 31 August 2022</b>	<u>59,451</u>	<u>59,451</u>

**Bayford Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**1 Accounting policies**

***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 (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and equipment	over 5 years
---------------------	--------------

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Bayford Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Grants received**

Grants received are accounted for using the accrual model and are recognised in the profit and loss in the periods in which the related costs or expenses are recognised.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>8</u>	<u>8</u>
<b>3 Tangible fixed assets</b>		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 September 2021		10,777
Additions		<u>595</u>
At 31 August 2022		<u>11,372</u>
<b>Depreciation</b>		
At 1 September 2021		8,932
Charge for the year		<u>1,964</u>
At 31 August 2022		<u>10,896</u>
<b>Net book value</b>		
At 31 August 2022		<u>476</u>
At 31 August 2021		<u>1,845</u>
<b>4 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	2,713	755
Other creditors	<u>1,522</u>	<u>828</u>
	<u>4,235</u>	<u>1,583</u>

**Bayford Pre-School  
Notes to the Accounts  
for the year ended 31 August 2022**

**5 Controlling party**

The directors do not consider there to be an ultimate controlling party.

**6 Other information**

Bayford Pre-School is a private company limited by guarantee and incorporated in England. Its registered office is:

Bayford Primary School  
Ashdene Road  
Bayford  
Hertford  
SG13 8PX

**Bayford Pre-School**  
**Detailed profit and loss account**  
**for the year ended 31 August 2022**

*This schedule does not form part of the statutory accounts*

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	104,642	95,399
Cost of sales	(2,941)	(1,044)
<b>Gross profit</b>	<hr/> 101,701	<hr/> 94,355
Administrative expenses	(88,612)	(96,434)
Other operating income	-	3,897
<b>Operating profit</b>	<hr/> 13,089	<hr/> 1,818
<b>Profit before tax</b>	<hr/> <u>13,089</u>	<hr/> <u>1,818</u>

**Bayford Pre-School**  
**Detailed profit and loss account**  
**for the year ended 31 August 2022**

*This schedule does not form part of the statutory accounts*

	<b>2022</b>	<b>2021</b>
	£	£
<b>Turnover</b>		
Grants/funding	62,168	61,794
Fees	42,474	33,605
	<u>104,642</u>	<u>95,399</u>
 <b>Cost of sales</b>		
Purchases	<u>2,941</u>	<u>1,044</u>
 <b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	73,113	79,269
Pensions	747	631
Staff training and welfare	1,475	3,162
	<u>75,335</u>	<u>83,062</u>
Premises costs:		
Rent	7,613	7,529
Cleaning	-	41
	<u>7,613</u>	<u>7,570</u>
General administrative expenses:		
Stationery and printing	194	31
Subscriptions	70	70
Software	261	173
Depreciation	1,964	2,155
Sundry expenses	682	264
	<u>3,171</u>	<u>2,693</u>
Legal and professional costs:		
Accountancy fees	567	585
Other professional fees	1,926	2,524
	<u>2,493</u>	<u>3,109</u>
	<u>88,612</u>	<u>96,434</u>
 <b>Other operating income</b>		
Grants received	<u>-</u>	<u>3,897</u>

**BAYFORD PRE-SCHOOL**

England & Wales - Charity number 1143280

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# Accounts

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Registered number  
07637601

Bayford Pre-School  
Report and Unaudited Accounts  
31 August 2021

**Bayford Pre-School  
Report and accounts  
Contents**

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**Bayford Pre-School  
Company Information**

**Directors**

Emma Morgan  
Ella Wendon  
Kirstie Brady

**Secretary**

Emma Morgan

**Accountants**

Fortus East Limited  
6-7 Castle Gate  
Castle Street  
Hertford  
Herts  
SG14 1HD

**Registered office**

Bayford Primary School  
Ashdene Road  
Bayford  
Hertford  
SG13 8PX

**Registered number**

07637601

**Bayford Pre-School****Registered number: 07637601****Directors' Report**

The directors present their report and accounts for the year ended 31 August 2021.

**Principal activities**

The company's principal activity during the year was as a non-profit making organisation for the provision of playgroup services. The company is Limited by Guarantee and does not have a share capital.

**Directors**

The following persons served as directors during the year:

Emma Morgan  
Ella Wendon  
Kirstie Brady

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30 May 2022 and signed on its behalf.

Ella Wendon  
Director

## **Bayford Pre-School**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Bayford Pre-School 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 Bayford Pre-School for the year ended 31 August 2021 which comprise of the Profit and Loss Account, 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 Bayford Pre-School, as a body, in accordance with the terms of our engagement letter dated 31 March 2021. Our work has been undertaken solely to prepare for your approval the accounts of Bayford Pre-School and state those matters that we have agreed to state to the Board of Directors of Bayford Pre-School, 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 Bayford Pre-School and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bayford Pre-School 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 Bayford Pre-School. You consider that Bayford Pre-School 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 Bayford Pre-School. 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.

Fortus East Limited  
Chartered Accountants  
6-7 Castle Gate  
Castle Street  
Hertford  
Herts  
SG14 1HD

30 May 2022

**Bayford Pre-School  
Profit and Loss Account  
for the year ended 31 August 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	95,399	91,588
Cost of sales	(1,044)	(849)
<b>Gross profit</b>	<u>94,355</u>	<u>90,739</u>
Administrative expenses	(96,434)	(75,719)
Other operating income	3,897	7,463
<b>Operating profit</b>	<u>1,818</u>	<u>22,483</u>
Interest payable	-	(13)
<b>Profit before taxation</b>	<u>1,818</u>	<u>22,470</u>
Tax on profit	(346)	(4,270)
<b>Profit for the financial year</b>	<u><u>1,472</u></u>	<u><u>18,200</u></u>

**Bayford Pre-School**  
**Registered number:**  
**Balance Sheet**  
**as at 31 August 2021**

07637601

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	1,845	4,000
<b>Current assets</b>			
Cash at bank and in hand		48,904	50,968
<b>Creditors: amounts falling due within one year</b>	4	(1,583)	(6,865)
<b>Net current assets</b>		<u>47,321</u>	<u>44,103</u>
<b>Total assets less current liabilities</b>		<u>49,166</u>	<u>48,103</u>
<b>Provisions for liabilities</b>		(351)	(760)
<b>Net assets</b>		<u>48,815</u>	<u>47,343</u>
<b>Capital and reserves</b>			
Profit and loss account		48,815	47,343
<b>Shareholder's funds</b>		<u>48,815</u>	<u>47,343</u>

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 member has 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. The profit and loss account has not been delivered to the Registrar of Companies.

Ella Wendon  
 Director  
 Approved by the board on 30 May 2022

**Bayford Pre-School  
Statement of Changes in Equity  
for the year ended 31 August 2021**

	<b>Profit and loss account £</b>	<b>Total  £</b>
<b>At 1 September 2019</b>	29,143	29,143
Profit for the financial year	18,200	18,200
<b>At 31 August 2020</b>	<u>47,343</u>	<u>47,343</u>
<b>At 1 September 2020</b>	47,343	47,343
Profit for the financial year	1,472	1,472
<b>At 31 August 2021</b>	<u>48,815</u>	<u>48,815</u>

**Bayford Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2021**

**1 Accounting policies**

***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 (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and equipment	over 5 years
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Bayford Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2021**

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Grants received**

Grants received are accounted for using the accrual model and are recognised in the profit and loss in the periods in which the related costs or expenses are recognised.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>8</u>	<u>8</u>
<b>3 Tangible fixed assets</b>		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 September 2020		<u>10,777</u>
At 31 August 2021		<u>10,777</u>
<b>Depreciation</b>		
At 1 September 2020		6,777
Charge for the year		<u>2,155</u>
At 31 August 2021		<u>8,932</u>
<b>Net book value</b>		
At 31 August 2021		<u>1,845</u>
At 31 August 2020		<u>4,000</u>
<b>4 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	755	6,064
Other creditors	<u>828</u>	<u>801</u>
	<u>1,583</u>	<u>6,865</u>

**Bayford Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2021**

**5 Going concern**

The directors have considered both the current and future effect of the Covid -19 pandemic and its impact on the company and the UK economy in general. The directors believe that despite the pandemic, existing cash resources, profit and cash generation will be sufficient to meet the company's obligations for a period of at least 12 months. The company has taken advantage of some of the available government aid to support the business through the crisis. The directors therefore continue to adopt the going concern basis in preparing the financial statements.

**6 Controlling party**

The directors do not consider there to be an ultimate controlling party.

**7 Other information**

Bayford Pre-School is a private company limited by guarantee and incorporated in England. Its registered office is:

Bayford Primary School  
Ashdene Road  
Bayford  
Hertford  
SG13 8PX

**Bayford Pre-School**  
**Detailed profit and loss account**  
**for the year ended 31 August 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	95,399	91,588
Cost of sales	(1,044)	(849)
<b>Gross profit</b>	<u>94,355</u>	<u>90,739</u>
Administrative expenses	(96,434)	(75,719)
Other operating income	3,897	7,463
<b>Operating profit</b>	<u>1,818</u>	<u>22,483</u>
Interest payable	-	(13)
<b>Profit before tax</b>	<u><u>1,818</u></u>	<u><u>22,470</u></u>

**Bayford Pre-School**  
**Detailed profit and loss account**  
**for the year ended 31 August 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Grants/funding	61,794	73,517
Fees	33,605	18,071
	<u>95,399</u>	<u>91,588</u>
 <b>Cost of sales</b>		
Purchases	<u>1,044</u>	<u>849</u>
 <b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	79,269	65,031
Pensions	631	454
Staff training and welfare	3,162	647
	<u>83,062</u>	<u>66,132</u>
Premises costs:		
Rent	7,529	4,622
Cleaning	41	-
	<u>7,570</u>	<u>4,622</u>
General administrative expenses:		
Stationery and printing	31	-
Subscriptions	70	130
Insurance	-	(555)
Software	173	-
Depreciation	2,155	2,155
Sundry expenses	264	282
	<u>2,693</u>	<u>2,012</u>
Legal and professional costs:		
Accountancy fees	585	565
Other professional fees	2,524	2,388
	<u>3,109</u>	<u>2,953</u>
	<u>96,434</u>	<u>75,719</u>
 <b>Other operating income</b>		
Grants received	<u>3,897</u>	<u>7,463</u>

**BAYFORD PRE-SCHOOL**

England & Wales - Charity number 1143280

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# Accounts

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Registered number  
07637601

Bayford Pre-School  
Unaudited Filleted Accounts  
31 August 2020

THOMAS DAVID  
Chartered Accountants

**Bayford Pre-School**  
**Registered number:**  
**Balance Sheet**  
**as at 31 August 2020**

07637601

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	3	4,000	6,155
<b>Current assets</b>			
Cash at bank and in hand		50,968	27,257
<b>Creditors: amounts falling due within one year</b>	4	(6,865)	(3,100)
<b>Net current assets</b>		<u>44,103</u>	<u>24,157</u>
<b>Total assets less current liabilities</b>		<u>48,103</u>	<u>30,312</u>
<b>Provisions for liabilities</b>		(760)	(1,169)
<b>Net assets</b>		<u>47,343</u>	<u>29,143</u>
<b>Capital and reserves</b>			
Profit and loss account		47,343	29,143
<b>Shareholder's funds</b>		<u>47,343</u>	<u>29,143</u>

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 member has 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. The profit and loss account has not been delivered to the Registrar of Companies.

Ella Wendon  
 Director  
 Approved by the board on 20 May 2021

**Bayford Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2020**

**1 Accounting policies**

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Plant and equipment	over 5 years
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**Bayford Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2020**

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<b>3 Tangible fixed assets</b>		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 September 2019		<u>10,777</u>
At 31 August 2020		<u>10,777</u>
<b>Depreciation</b>		
At 1 September 2019		4,622
Charge for the year		<u>2,155</u>
At 31 August 2020		<u>6,777</u>
<b>Net book value</b>		
At 31 August 2020		<u>4,000</u>
At 31 August 2019		<u>6,155</u>
<b>4 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	6,064	1,744
Other creditors	<u>801</u>	<u>1,356</u>
	<u>6,865</u>	<u>3,100</u>

**Bayford Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2020**

**5 Going concern**

The directors have considered both the current and future effect of the Covid -19 pandemic and its impact on the company and the UK economy in general. The directors believe that despite the pandemic, existing cash resources, profit and cash generation will be sufficient to meet the company's obligations for a period of at least 12 months. The company has taken advantage of some of the available government aid to support the business through the crisis. The directors therefore continue to adopt the going concern basis in preparing the financial statements.

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Bayford  
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SG13 8PX