

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

BAYFORD PRE-SCHOOL
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FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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**

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

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

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

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2025

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

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

BAYFORD PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

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 £
COST			
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/>
DEPRECIATION			
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/>
NET BOOK VALUE			
At 31 August 2025	529	377	906
	<hr/>	<hr/>	<hr/>
At 31 August 2024	426	471	897
	<hr/>	<hr/>	<hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

BAYFORD PRE-SCHOOL

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

	2025		2024	
	£	£	£	£
Turnover				
Grants/Funding	114,968		84,897	
Fees	26,836		33,604	
	<u>141,804</u>	141,804	<u>118,501</u>	118,501
Cost of sales				
Purchases	5,938		4,071	
Sub contractors	1,870		-	
	<u>7,808</u>	7,808	<u>4,071</u>	4,071
GROSS SURPLUS		133,996		114,430
Expenditure				
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>126,416</u>	126,416	<u>107,824</u>	107,824
NET SURPLUS		7,580		6,606

This page does not form part of the statutory financial statements