

**TOLLESHUNT D'ARCY PRE-SCHOOL
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**



LPTA Limited
Chartered Certified Accountants
Priory Road
Priory Place
Tiptree
Essex
CO5 0QE

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**Tolleshunt D'arcy Pre-School
Company Information
For The Year Ended 31 July 2025**

Directors	Miss Shannon Knights Mr Daniel Selby
Secretary	Miss Libby Newman
Company Number	07556040
Registered Office	Tollesbury Road Tolleshunt D'arcy Maldon Essex CM9 8UB
Accountants	LPTA Limited Chartered Certified Accountants Priory Road Priory Place Tiptree Essex CO5 0QE

Tolleshunt D'arcy Pre-School
Company No. 07556040
Directors' Report For The Year Ended 31 July 2025

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

Principal Activity

The company's principal activity continues to be that of a Pre-school

Directors

The directors who held office during the year were as follows:

Mrs Angela Owen	Resigned	21/10/2024
Mr Elliott Davis	Resigned	21/10/2024
Miss Shannon Knights	Appointed	21/10/2024
Mr Daniel Selby	Appointed	21/10/2024

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Tolleshunt D'arcy Pre-School
Directors' Report (continued)
For The Year Ended 31 July 2025**

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

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

On behalf of the board

Miss Shannon Knights

Director
6th October 2025

**Tolleshunt D'arcy Pre-School
Accountant's Report
For The Year Ended 31 July 2025**

**Report to the directors on the preparation of the unaudited statutory accounts of
Tolleshunt D'arcy Pre-School For The Year Ended 31 July 2025**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Tolleshunt D'arcy Pre-School which comprise the Income and Expenditure Account, the 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 of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Tolleshunt D'arcy 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 Tolleshunt D'arcy Pre-School and state those matters that we have agreed to state to the directors of Tolleshunt D'arcy Pre-School, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tolleshunt D'arcy Pre-School and its directors as a body for our work or for this report.

It is your duty to ensure that Tolleshunt D'arcy 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 or loss of Tolleshunt D'arcy Pre-School. You consider that Tolleshunt D'arcy 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 Tolleshunt D'arcy 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 financial statements.

Signed

LPTA Limited

6th October 2025

LPTA Limited
Chartered Certified Accountants
Priory Road
Priory Place
Tiptree
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Income and Expenditure Account
For The Year Ended 31 July 2025**

	Notes	2025 £	2024 £
TURNOVER		141,749	113,190
Cost of sales		(3,856)	(3,732)
GROSS SURPLUS		137,893	109,458
Administrative expenses		(107,290)	(101,164)
OPERATING SURPLUS		30,603	8,294
Other interest receivable and similar income		540	231
SURPLUS FOR THE FINANCIAL YEAR		<u><u>31,143</u></u>	<u><u>8,525</u></u>

The notes on pages 8 to 9 form part of these financial statements.

Tolleshunt D'arcy Pre-School
Balance Sheet
As At 31 July 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		7,783		9,729
			7,783		9,729
CURRENT ASSETS					
Debtors	5	189		-	
Cash at bank and in hand		70,522		38,483	
		70,711		38,483	
Creditors: Amounts Falling Due Within One Year	6	(1,274)		(2,135)	
NET CURRENT ASSETS (LIABILITIES)			69,437		36,348
TOTAL ASSETS LESS CURRENT LIABILITIES			77,220		46,077
NET ASSETS			77,220		46,077
Income and Expenditure Account			77,220		46,077
MEMBERS' FUNDS			77,220		46,077

**Tolleshunt D'arcy Pre-School
Balance Sheet (continued)
As At 31 July 2025**

For the year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Miss Shannon Knights

Director
6th October 2025

The notes on pages 8 to 9 form part of these financial statements.

**Tolleshunt D'arcy Pre-School
Notes to the Financial Statements
For The Year Ended 31 July 2025**

1. General Information

Tolleshunt D'arcy Pre-School is a private company, limited by guarantee, incorporated in England & Wales, registered number 07556040. The registered office is Tollesbury Road, Tolleshunt D'arcy, Maldon, Essex, CM9 8UB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance Basis
Fixtures & Fittings	20% Reducing Balance Basis

3. Average Number of Employees

Average number of employees, including directors, during the year was: 8 (2024: 7)

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 August 2024	14,581	20,508	35,089
As at 31 July 2025	14,581	20,508	35,089
Depreciation			
As at 1 August 2024	12,260	13,100	25,360
Provided during the period	465	1,481	1,946
As at 31 July 2025	12,725	14,581	27,306
Net Book Value			
As at 31 July 2025	1,856	5,927	7,783
As at 1 August 2024	2,321	7,408	9,729

5. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	189	-

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	(2)	263
Other taxes and social security	207	873
Accruals and deferred income	1,069	999
	1,274	2,135

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account
For The Year Ended 31 July 2025

	2025		2024	
	£	£	£	£
TURNOVER				
School Fees		13,041		17,902
Grant Funding		126,540		93,162
T Shirt Sales		452		189
Fundraising Events		1,716		1,937
		<u>141,749</u>		<u>113,190</u>
COST OF SALES				
Educational Supplies & Purchases	3,406		3,525	
Trips and Advertising	<u>450</u>		<u>207</u>	
		<u>(3,856)</u>		<u>(3,732)</u>
GROSS SURPLUS		137,893		109,458
Administrative Expenses				
Wages and salaries	92,562		83,313	
Rent & Insurance	7,362		7,972	
Premises Maintenance	398		339	
Printing, postage and stationery	361		446	
Training seminars and workshops	1,667		1,368	
Telecommunications and data costs	(469)		2,384	
Professional fees	2,199		1,990	
Subscriptions	1,230		906	
Depreciation	1,946		2,433	
Sundry expenses	<u>34</u>		<u>13</u>	
		<u>(107,290)</u>		<u>(101,164)</u>
OPERATING SURPLUS		30,603		8,294
Other interest receivable and similar income				
Bank interest receivable	<u>540</u>		<u>231</u>	
		<u>540</u>		<u>231</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>31,143</u></u>		<u><u>8,525</u></u>