

PRESTON PRE SCHOOL LIMITED

PRESTON VILLAGE HALL
PRESTON ROAD
PRESTON
WEYMOUTH
DORSET
DT3 6BH

ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

PRESTON PRE SCHOOL LIMITED
INDEX TO FINANCIAL STATEMENTS

PAGE

I	OFFICER AND PROFESSIONAL ADVISERS AND ADDRESSES
II	THE DIRECTORS' REPORT
III	ACCOUNTANTS' REPORT TO THE DIRECTOR
IV	PROFIT AND LOSS ACCOUNT
V	STATEMENT OF CHANGES IN EQUITY
VI	BALANCE SHEET
VII	NOTES TO THE FINANCIAL STATEMENTS
VIII	NOTES TO THE ACCOUNTS – CONTINUED
IX	NOTES TO THE ACCOUNTS – CONTINUED

THE FOLLOWING PAGES DO NOT FORM PART OF THE STATUTORY ACCOUNTS

X	DETAILED PROFIT AND LOSS ACCOUNT
XI	DIRECTORS' PERSONAL NOTES

DIRECTORS

Stuart C Legg Esq
Amanda J Gadbsy (Mrs)

SECRETARY

No one in position

FINANCIAL AND INTERNATIONAL ACCOUNTANTS, TAXATION SPECIALISTS AND BUSINESS ADVISORS

Casterbridge Hardy LLP
"Strathmore"
53 Bowleaze Coveaway
Preston
WEYMOUTH
Dorset DT3 6PL
Website: www.casterbridgehardy.co.uk
Email: info@casterbridgehardy.co.uk

REGISTERED OFFICE

"Strathmore"
53 Bowleaze Coveaway
Preston
WEYMOUTH
Dorset DT3 6PL

TRADING ADDRESS

Preston Village Hall
Preston Road
Preston
Weymouth
Dorset
DT3 6BH

BANKERS

HSBC UK
18 St Mary Street
Weymouth
Dorset
DT4 8PH

Charity Company Registration Number: 1150841

REGISTERED IN ENGLAND: 08206522

The directors have pleasure in presenting their twelfth report and the twelfth unaudited financial statements of the company for the year ended 31 July 2025.

PRINCIPAL ACTIVITIES

The principal activity of the company during the year was that of primary education and childcare.

THE DIRECTORS OF THE COMPANY

The directors who served the company during the year were as follows:

Stuart C Legg Esq
Amanda J Gadsby (Mrs)

BUSINESS REVIEW

The team of directors follows good governance by putting customers first and profit second, ensuring that when profits are good those profits are re-invested in the business infrastructure.

Customer loyalty is essential to the ongoing development of the company and this is evidenced by the volume of work gained through referrals.

We can confirm there were no related party transactions within the year ending 31 July 2025.

SMALL COMPANY PROVISIONS

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

Registered office:
Preston Village Hall
Preston Road
Preston
Weymouth
Dorset
DT3 6BH

Signed by order of the directors

Stuart C Legg Esq
Director

Amanda J Gadsby (Mrs)
Director

Approved by the directors on

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval, the financial statements of Preston Pre School Limited for the year ended 31 July 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses together with the related notes from the company's accounting records and from information and explanations which you have provided for us.

As a practicing member firm of the Institutes of Financial Accountants (IFA/IPA), the Association of International Accountants (AIA), the Association of Accounting Technicians (AAT), and the Federation of Taxation Advisers (FTA) we are subject to its ethical and other professional requirements which are detailed at www.ifa.org.uk and www.aiaworldwide.com and www.aat.org.uk

This report is made solely to the directors of Preston Pre School Limited in accordance with the terms stated in our letter of engagement. Our work has been undertaken solely to prepare, for your approval, the financial statements of Preston Pre School Limited and state those matters that we have agreed to state to the directors of Preston Pre School Limited in this report in accordance with the requirements of our institutes. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Preston 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 Preston Pre School Limited. You consider that Preston Pre School Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out and audit or a review of the financial statements of Preston 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.

THE IMPACT OF UNCERTAINTIES FOLLOWING THE UNITED KINGDOM EVACUATING FROM THE EUROPEAN UNION ON THE PREPARATION OF THE ACCOUNTS.

Uncertainties related to the effects of *Brexit* are relevant to understanding our preparation of these financial statements. To a certain extent all accounts preparation work assess and challenge the reasonableness of estimates made by the directors and related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of future economic environment and the company's future prospects and performance.

Brexit is one of the most significant economic events which has happened to the *United Kingdom* and, at the date of this report its effects are subject to unprecedented levels of uncertainty of outcomes, with the full range of possible effects unknown. We have applied a firm wide approach in response to that uncertainty when assessing the company's future prospects and performance. However, no accounts preparation procedure should be expected to predict the unknowable factors or all possible future implications, for a company, and this is particularly true where *Brexit* is concerned.

Casterbridge Hardy LLP
Financial and International Accountants, Taxation Specialists and Business Advisors
"Strathmore"
53 Bowleaze Coveaway
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WEYMOUTH
Dorset
DT3 6PL
RBW/03 March 2026/A510(ACC)WCH487/LGD/KTSW

PRESTON PRE SCHOOL LIMITED
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 JULY 2025

PAGE IV

Year Ended
31 July 2024
£

	<u>Notes</u>	<u>£</u>	
TURNOVER	1	141224	125243
Other Income		1855	355
Administrative Expenses		142390	125951
OPERATING PROFIT/(LOSS)	2	689	(353)
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION		689	(353)
Tax on profit on ordinary activities	3	257	-
PROFIT/(LOSS) ON ORDINARY ACTIVITIES AFTER TAXATION		432	(353)
Equity dividends paid and proposed	10	-	-
RETAINED PROFIT/(LOSS) FOR THE FINANCIAL YEAR		432	(353)
Balance brought forward		23842	24195
Balance carried forward		£24274	£23842
		=====	=====

The Notes on Pages VII to IX form part of these accounts.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 JULY 2025

	Share Capital	Revaluation Reserve	Profit and Loss Reserve	Total
	£	£	£	£
Balance as at 01 August 2023	-	-	24195	24195
Fair value gains, Net of deferred tax	-	-	-	-
Profit for the year	-	-	(353)	(353)
Dividends	-	-	(-)	(-)
	---	---	-----	-----
Balance as at 01 August 2024	-	-	23842	23842
Fair value gains, Net of deferred tax	-	-	-	-
Profit for the year	-	-	432	432
Dividends	-	-	(-)	(-)
	---	---	-----	-----
Balance at 31 July 2025	£-	£-	£24274	£24274
	==	==	=====	=====

As at
31 July 2024
£ £

	Notes	£	£
<u>FIXED ASSETS</u>		3474	4136
<u>CURRENT ASSETS</u>			
Cash at Bank and in hand		22688	21481
<u>CREDITORS: Amounts falling due within one year</u>	6	1888	1775
NET CURRENT ASSETS		24274	23842
TOTAL ASSETS LESS CURRENT LIABILITIES		£24274	£23842
CAPITAL AND RESERVES			
Called-up equity share capital	7	-	-
Profit and Loss Account		24274	23842
SURPLUS		£24274	£23842

For the year ended 31 July 2025 the company was entitled to exemption from 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 Companies Act 2006.

The director acknowledges her responsibilities for:

- Ensuring that the company keeps the accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- 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 profit or loss 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 small companies' regime.

These financial statements were approved by the directors on and were signed by:

..... AMANDA J GADSBY

The Notes on pages VII to IX form part of these accounts.

PRESTON PRE SCHOOL LIMITED
INDEX TO NOTES TO THE ACCOUNTS AT 31 JULY 2025

- 1 ACCOUNTING POLICIES
- 2 OPERATING PROFIT
- 3 TAXATION
- 4 TANGIBLE FIXED ASSETS
- 5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
- 6 SHARE CAPITAL
- 7 EMPLOYEES
- 8 TRANSACTIONS WITH DIRECTORS
- 9 RELATED PARTY DISCLOSURES
- 10 ULTIMATE CONTROLLING PARTY

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Current tax:		
UK Corporation tax	257	-
	----	----
Tax on profit on ordinary activities	£257	£-
	===	===

4. TANGIBLE FIXED ASSETS

	<u>Fixtures & Fittings</u> £	<u>Office Equipment</u> £	<u>Total</u>
COST			
As at 01 August 2024 and 31 July 2025	5338	1209	6547
	-----	-----	-----
DEPRECIATION			
As at 01 August 2024	1622	789	2411
Charge for the year	557	105	662
	-----	-----	-----
At 31 July 2025	2179	894	3073
	-----	-----	-----
NET BOOK VALUE			
At 31 July 2025	£3159	£ 315	£3474
	=====	=====	=====
At 31 July 2024	£3716	£ 420	£4136
	=====	=====	=====

5. CREDITORS: Amounts falling due within one year

	<u>2025</u> £	<u>2024</u> £
Corporation Tax	257	-
Social Security	613	727
Other creditors	1018	1048
	-----	-----
	£1888	£1775
	=====	=====

6. SHARE CAPITAL

Authorised share capital:

	<u>2025</u> £	<u>2024</u> £
1 Ordinary Shares of £1 each	£-	£-
	==	==
Allotted, called up and fully paid:		
	<u>2025</u> £	<u>2024</u> £
	<u>No.</u>	<u>No.</u>
Ordinary Shares of £1 each	-	-
	=	=

7. EMPLOYEES

The average number of employees, including directors, during the year was as follows:

	<u>2025</u> <u>No.</u>	<u>2024</u> <u>No.</u>
Employees	8	8
	=	=

8. TRANSACTIONS WITH DIRECTORS

There were no transactions during the year ended 31 July 2025.

9. RELATED PARTY DISCLOSURES

No transactions with related parties were undertaken, and are required to be disclosed under Financial Reporting Standard for Small Entities.

10. ULTIMATE CONTROLLING PARTY

The company was under the control of Stuart C Legg Esq in the current year. Stuart C Legg Esq is the managing director.

The following pages do not form part of the statutory financial statements.

PRESTON PRE SCHOOL LIMITED
INCOME AND EXPENDITURE STATEMENT – YEAR ENDED 31 JULY 2025

PAGE

Year Ended
31 July 2024

	£	£	£	£
<u>INCOME</u>				
Fees - Parents	21753		21961	
Fees - Grants	119471	141224	103282	125243
	-----		-----	
<u>OTHER INCOME</u>				
Commissions Received	78		-	
Hall Hire	311		110	
Raffle	270		-	
Research Scheme	1000		-	
Interest	196	1855	245	355
	-----	-----	-----	-----
TOTAL INCOME		143079		125598
		-----		-----
<u>DEDUCT: EXPENDITURE</u>				
Educational Resources and Consumables	3427		2284	
Food Purchases for Children's Meals	9190	12617	5476	7760
	-----		-----	
<u>Establishment</u>				
Rent	7762		7831	
Waste Removal	426		418	
Property Repairs	949	9137	123	8372
	-----		-----	
<u>Administration</u>				
Wages	107116		96672	
Pension	1843		1439	
Freelance Yoga Instructor	2213		1155	
Telephone	978		872	
Internet	156		222	
Postage and Stationery	197		249	
Advertising	632		204	
Subscriptions	1017		488	
Entertaining	119		165	
Insurance	220		797	
DBS Checks	-		333	
Software	798		483	
Donations	-		15	
Staff Training	657		1000	
Sundry	709	116655	479	104573
	-----		-----	
<u>Financial</u>				
Accountancy	2693		3814	
Bank Charges	63	2756	64	3878
	-----		-----	
<u>Equipment</u>				
Children's Toys and Equipment	563		226	
Protective Clothing	-		345	
Equipment Depreciation	662	1225	797	1368
	-----	-----	-----	-----
TOTAL EXPENDITURE		142390		125951
		-----		-----
<u>EXCESS OF EXPENDITURE OVER INCOME</u>		£689		£(353)
		===		====

03 March 2026

Casterbridge Hardy LLP
"Strathmore"
53 Bowleaze Coveaway
Preston
WEYMOUTH
Dorset
DT3 6PL

Dear Sir

This representation letter is provided in connection with your audit of Preston Pre School Limited for the year ended 31 July 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Preston Pre School Limited in accordance with the Companies Act of 2006.

1. I acknowledge, as a director, my responsibility under the Companies Act of 2006 for preparing financial statements, which give a true and fair view of the financial position of Preston Pre School as of 31 July 2025 and of the result of its operations for the year then ended and for making accurate representations to you.
2. All accounting records and relevant information have been made available to you for the purpose of your audit (where an audit has been undertaken) and all transactions undertaken by the company have been properly reflected in the accounting records or other information provided to you. All other records and related information including minutes of all management and shareholders meetings have been made available to you.
3. I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect error and fraud. I confirm that the financial statements are free of material misstatements and that any misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A summary of these items is attached to this letter of representation together with my reasons for not correcting them.
4. There have been no irregularities or allegations thereof involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.
5. I confirm that I am not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
6. I have no plans or intentions that may materially alter the carrying value and where relevant the fair value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. I confirm that I have disclosed to you all related party transactions relevant to the company and that I am not aware of further related party matters that require disclosure other than those already disclosed in the accounts.
8. I confirm that I have considered my expectations and intentions for the next twelve months and the availability of working capital available to the company as a going concern and that the company is a going concern.
9. The company has satisfactory title to all assets and there are no liens or encumbrances on the assets except for those disclosed in the accounts.
10. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.

11. There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
12. The company has at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors nor to guarantee or provide security for such matters, except as disclosed in the accounts.

I confirm to the best of my knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience, and where appropriate, of inspection of supporting documentation sufficient to satisfy myself that I can properly make each of the above representations to you.

Yours faithfully

Amanda J Gadsby
Director

Preston Pre School Limited
Preston Village Hall
Preston Road
Preston
Weymouth
Dorset
DT3 6BH

03 March 2026

Casterbridge Hardy LLP
"Strathmore"
53 Bowleaze Coveaway
Preston
WEYMOUTH
Dorset
DT3 6PL

Dear Sir

I can confirm that the following information in connection with the accounts for the year ended 31 July 2025 is, to the best of my knowledge and belief, true and fair bearing in mind the requirement of the Companies Act 2006.

1. All receipts and payments were recorded in the books or otherwise accounted for in explanations given to you.
2. Unvouched receipts and payments as detailed were received and expended in connection with the business.
3. Estimated items of receipts and payments were received and expended in connection with the business.
4. The treatment in the accounts of any differences arising in the accounting system is satisfactory.

Yours faithfully

Amanda J Gadsby
Director

Preston Pre School Limited
Preston Village Hall
Preston Road
Preston
Weymouth
Dorset
DT3 6BH

PRESTON PRE SCHOOL LIMITED

PRESTON VILLAGE HALL
PRESTON ROAD
PRESTON
WEYMOUTH
DORSET
DT3 6BH

ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

Charity Company Registration Number: 1150841

REGISTERED IN ENGLAND: 08206522

PRESTON PRE SCHOOL LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

CONTENTS

I	ACCOUNTANTS' REPORT TO THE SHAREHOLDERS
II	BALANCE SHEET
III	NOTES TO THE ACCOUNTS

Charity Company Registration Number: 1150841

REGISTERED IN ENGLAND: 08206522

PRESTON PRE SCHOOL LIMITED
REPORT OF THE ACCOUNTANTS TO THE SHAREHOLDERS

PAGE I

As described on the balance sheet, the directors of the company are responsible for the preparation of the accounts for the year ended 31 July 2025, set out on pages V to VIII. You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Casterbridge Hardy LLP
Financial and International Accountants, Taxation Specialists and Business Advisors

“Strathmore”
53 Bowleaze Coveaway
Preston
WEYMOUTH
Dorset
DT3 6PL

RBW/03 March 2026/G500(ACC)/LGD/KTSW

Charity Company Registration Number: 1150841

REGISTERED IN ENGLAND: 08206522

PRESTON PRE SCHOOL LIMITED
BALANCE SHEET AT 31 JULY 2025

PAGE II

				As at
	<u>Notes</u>	<u>£</u>	<u>£</u>	31 July 2024
				<u>£</u>
<u>FIXED ASSETS</u>				<u>£</u>
Tangible Assets	2		3474	4933
<u>CURRENT ASSETS</u>				
Cash at bank and in Hand			22688	20930
<u>CREDITORS: Amounts falling due within one year</u>			1888	1668
			-----	-----
NET CURRENT ASSETS			24274	19262
			-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES			£24274	£24195
			=====	=====
RESERVES				
Called-up Equity Share Capital			-	-
Profit and Loss Account			24274	24195
			-----	-----
SHAREHOLDER'S FUNDS			£24274	£24195
			=====	=====

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.

These financial statements were approved and signed by the directors on

..... AMANDA J GADSBY

The Notes on page III form part of these accounts.

Charity Company Registration Number: 1150841

REGISTERED IN ENGLAND: 06084081

1.	ACCOUNTING POLICIES	
	Basis of Accounting	
	The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).	
	Turnover	
	The turnover shown in the profit and loss account represents amounts invoiced during the year.	
	Fixed assets	
	All fixed assets are initially recorded at cost.	
	Depreciation	
	Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:	
	Office Equipment	- 25% per annum Reducing Balance Method
2.	FIXED ASSETS	
		<u>Tangible</u>
		<u>Assets</u>
		£
	COST	
	As at 01 August 2024	6547

	At 31 July 2025	6547

	DEPRECIATION	
	As at 01 August 2024	2411
	Charge for year	662

	At 31 July 2025	3073

	NET BOOK VALUE	
	At 31 July 2025	£3474
		=====
	At 31 July 2024	£4136
		=====
3.	COMPANY LIMITED BY GUARANTEE	

Charity Company Registration Number: 1150841

REGISTERED IN ENGLAND: 08206522

03 March 2026

Casterbridge Hardy LLP
"Strathmore"
53 Bowleaze Coveway
Preston
WEYMOUTH
Dorset
DT3 6PL

Dear Sir

I can confirm that the following information in connection with the accounts for the year ended 31 July 2025 is, to the best of my knowledge and belief, true and fair bearing in mind the requirement of the Companies Act 2006.

The Director's emolument for the year is:-

Salary	£NIL
	=====

Dividend	£NIL
	=====

Yours faithfully

Amanda J Gadsby
Director

Preston Pre School Limited
Preston Village Hall
Preston Road
Preston
Weymouth
Dorset
DT3 6BH

03 March 2026

Casterbridge Hardy LLP
"Strathmore"
53 Bowleaze Coveway
Preston
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Dorset
DT3 6PL

Dear Sir

I can confirm that the following information in connection with the accounts for the year ended 31 July 2025 is, to the best of my knowledge and belief, true and fair bearing in mind the requirement of the Companies Act 2006.

The balance on the director's current account at 31 July 2025 is as follows:-

£NIL
=====

Yours faithfully

Amanda J Gadsby
Director

Preston Pre School Limited
Preston Village Hall
Preston Road
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