

**CHARITY NUMBER 1189305**

**BEULAH PRE-SCHOOL**

**ACCOUNTS**

**31 AUGUST 2025**

**CHADWICK & COMPANY (MANCHESTER) LIMITED  
CHARTERED ACCOUNTANTS**

## BEULAH PRE-SCHOOL

### ACCOUNTANTS REPORT

In accordance with the engagement letter dated 16 October 2020 we have compiled the accounts of Beulah Pre-school for the year ended 31 August 2025, set out on page 2 from the accounting records and information and explanations you have given to us.

The accounts are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

This report is made to you, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to you that we have done so, and state those matters we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the proprietor of the business, for our work, or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with ethical guidance laid down by the Institute.

As described on page 2, you have approved the accounts for the year ended 31 August 2025 and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

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 accounts.

*Chadwick*

Chadwick & Company (Manchester) Limited  
Chartered Accountants  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

NB/DS

Date 25/09/2025

**BEULAH PRE-SCHOOL****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2025**

	31.08.25		31.08.2024	
	£	£	£	£
<b>INCOME</b>				
Fees received		156,409		130,564
Donation		475		1,125
Sundry income received		<u>0</u>		<u>0</u>
		156,884		131,689
<b>Less: PURCHASES</b>				
Food	5,178		3,438	
Toys and consumables	<u>8,398</u>		<u>9,357</u>	
		<u>13,577</u>		<u>12,795</u>
		143,307		118,894
<b>Less: EXPENSES</b>				
Wages & PAYE	83,374		57,568	
Training fees & Subs	175		219	
Rent & electric	15,936		8,440	
Post, Tel, Staty & Adv	2,640		564	
Cleaning & overalls	1,013		1,274	
Depreciation - IT	44		0	
Gullivers World	890		890	
Pension costs	3,893		1,821	
Repairs and renewals			2,015	
Insurance	1,329		505	
Payroll fees	1,134		702	
Accountancy fees	840		756	
Legal fees			4,037	
Recruitment costs	358		794	
Bank charges	50		0	
Sundries	<u>1,286</u>	112,960	<u>305</u>	79,890
<b>NET PROFIT FOR THE YEAR</b>		<u><u>30,347</u></u>		<u><u>39,004</u></u>

**BEULAH PRE-SCHOOL****BALANCE SHEET AS AT 31 AUGUST 2025**

	31.08.25		31.08.24
	£	£	£
<b>FIXED ASSETS</b>			
Equipment		8,795	4,651
<b>CURRENT ASSETS</b>			
Prepayments	960		0
Bank and cash	141,681		114,195
	<u>142,641</u>		<u>114,195</u>
<b>CURRENT LIABILITIES</b>			
Prepaid income	(27,820)		(26,139)
Accruals	(1,935)		(1,371)
	<u>(29,755)</u>	112,887	<u>(27,510)</u>
		<u>121,682</u>	<u>91,336</u>
<b>Profit &amp; Loss reserves</b>			
Reserves brought forward		91,336	52,332
Profit for the year		30,347	39,004
		<u>121,682</u>	<u>91,336</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

We authorise their use as a basis for submission to The Charities Commission.

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Alison Cheetham

Dated -