

**Charity registered number
1017425**

**Marshfield Pre-School
Report and Accounts
31 August 2025**

Marshfield Pre-School**Registered number: 1017425****Annual report of the trustees**

Marshfield pre-school is a registered charity (number 1017425). The charity's registered address is Marshfield Pre-school, Hayfield, Marshfield, Chippenham, Wilts SN14 8RA

Objective of the charity

The objective of Marshfield Pre-School is to offer accessible childcare for all (through low pricing) and to provide children with the opportunity to learn through play, meeting the teaching guidelines for children of pre-school age. It provides a high standard of care and received a good OFSTED report in 2019. The pre-school is a well used and vital facility in Marshfield, enabling children to mix with other local children, develop social skills and make friends with whom they will attend the local primary school. We also provide a holiday club for all children from 2-11 years. We are open from 7.30am to 6pm 51 weeks of the year.

Trustees

The trust members who held office last year were:

D Sayce
K Tapper
G Hollis
N Stewart
M Edwards
C Loney

Reserves Policy

There are reserves of £202,348 (2024 - £150,464). Of these funds it is considered prudent to maintain a working capital reserve of £15,000. Future projects which will also require some of this reserve include refurbishment of the back garden.

The Trustees decided that an Emergency fund should always be held on deposit and only used if the Pre-school faces financial hardship. Should this money be needed fundraising events will be held to replace it as soon as possible.

Obligations of the Trustees

Marshfield Pre-school raised money and received grants to build an extension to Marshfield Community centre. The extension was completed in January 2004. The extension owned by Marshfield Community Association (registered charity 297306) and the Pre-school has committed to a 15 year lease which started on 19 January 2004, and is currently in the process of being renewed.

Trustees' Responsibilities

The Trustees are required under the Charities Act 1993 to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing accounts giving a true and fair view, the trustees should follow best practice and:

select suitable accounting policies and apply them consistently,
make judgements and estimates that are reasonable and prudent,
state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts,

prepare the accounts on a going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on date and signed on their behalf.



D Sayce
Chairperson

**Marshfield Pre-School
Independent Examiner's Report**

**Independent Examiner's report to the Trustees of
Marshfield Pre-School**

We report on the accounts of the charity for the year ended 31 August 2025, which are set out on the pages 4 to 6

Respective Responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 41 of the Act, and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, except as disclosed in Note 1(a) of the accounts, have not been met, or
2. To which, in my opinion, attention should be drawn to enable proper understanding of the accounts to be reached.

Jahanzab Arshad

Easy Accounts & Tax
Chartered Certified Accountants

C/O Easy Tax - Argentum
510 Bristol Business Park
Coldharbour Lane
Bristol
BS16 1EJ

Date: 09/01/2026

**Marshfield Pre-School
Income and Expenditure
for the year ended 31 August 2025**

	Notes	2025 £	2024 £
Income		371,118	268,349
Direct expenses		(23,045)	(17,282)
Surplus		<u>348,073</u>	<u>251,067</u>
Administrative expenses		(298,513)	(229,314)
Other operating income		1,299	1,490
	2	<u>50,859</u>	<u>23,243</u>
Interest receivable		1,025	962
Surplus/(deficit) for the year		<u>51,884</u>	<u>24,205</u>

**Marshfield Pre-School
Balance Sheet
as at 31 August 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	25,507	28,696
		<u>25,507</u>	<u>28,696</u>
Current assets			
Debtors	4	14,638	10,626
Cash at bank and in hand		209,983	155,603
		<u>224,620</u>	<u>166,229</u>
Creditors: amounts falling due within one year	5	(47,780)	(44,461)
Net Current Assets		<u>176,840</u>	<u>121,768</u>
Total assets less current liabilities		<u>202,348</u>	<u>150,464</u>
Net Assets		<u>202,348</u>	<u>150,464</u>
Funds of the Charity			
Emergency Fund		28,000	28,000
General Fund	6	174,348	122,464
Total reserves		<u>202,348</u>	<u>150,464</u>

D Sayce

Approved by the Trustees on date

11/3/2026

4 Debtors

	2025	2024
	£	£
Trade debtors	17,020	13,008
Provision for bad debts	(2,382)	(2,382)
	<u>14,638</u>	<u>10,626</u>

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,551	1,738
Other taxes and social security costs	701	701
Other creditors	45,529	42,022
	<u>47,780</u>	<u>44,461</u>

6 Funds

	General	Emergency
	£	£
At 1 September 2024		
Surplus for the year	122,464	28,000
Transfer	51,884	-
At 31 August 2025	-	-
	<u>174,348</u>	<u>28,000</u>

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2025

	2025	2024
	£	£
Income		
Direct costs	371,118	268,349
	(23,045)	(17,282)
	<u>348,073</u>	<u>251,067</u>
Administrative expenses	(298,513)	(229,314)
Other operating income	1,299	1,490
Operating surplus	<u>50,859</u>	<u>23,243</u>
Interest receivable	1,025	962
Surplus	<u>51,884</u>	<u>24,205</u>

Marshfield Pre-School
Detailed income and expenditure
for the year ended 31 August 2025

	2025	2024
	£	£
Income		
Sales		
Member's Fees		
Member's fees for previous year	144,692	143,690
Revenue grant	2,049	-
Nursery grant	30,044	627
Dinner Money	118,770	109,862
Fundraising	66,451	13,054
Donation	765	651
	8,347	465
	<u>371,118</u>	<u>268,349</u>
Direct costs		
Purchases		
School Dinners		
Forest school	17,009	12,953
Holiday club expenses	1,113	45
Consumables	235	344
	4,688	3,940
	<u>23,045</u>	<u>17,282</u>
Administrative expenses		
Employee costs:		
Wages and salaries	243,574	181,501
Pensions	4,360	2,903
Employer's NI	11,043	8,055
Staff training and welfare	244	(13)
Travel and subsistence	122	117
PLA Insurance	2,116	2,038
Course Fees and Manuals	1,725	948
Uniforms	482	287
Gifts and Staff Incentives	968	201
AGM costs	252	37
Computer costs	2,059	250
DBS Check	465	273
	<u>267,408</u>	<u>196,597</u>
Premises costs:		
Rent	10,038	6,778
Waste	1,456	1,038
Light and heat	2,163	2,058
	<u>13,657</u>	<u>9,874</u>
General administrative expenses:		
Telephone and fax	832	992
Postage	-	2
Stationery and printing	1,665	871
Subscriptions	1,224	827
Bank charges	106	140
Equipment expensed	698	1,430
Software	1,536	1,467
Website	354	421

Repairs and maintenance		
Depreciation	4,330	8,864
Bad debts	3,188	3,188
Ofsted registration	-	2,360
Events	220	220
Sundry expenses	2,505	676
	369	674
	<u>17,027</u>	<u>22,132</u>
Legal and professional costs:		
Accountancy fees	420	360
Advertising and PR	-	351
	<u>420</u>	<u>711</u>
	<u>298,513</u>	<u>229,314</u>
Other operating income		
Other operating income	1,299	1,490
	<u>1,299</u>	<u>1,490</u>