CHARITY NUMBER 1189305

# BEULAH PRE-SCHOOL

## ACCOUNTS

## 31 AUGUST 2026

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 2026, 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 2026 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.

Chadwicks

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

NB/DS

Date 22 September 2026

**BEULAH PRE-SCHOOL**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2026**

| | 31.08.26 | | 31.08.2025 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **INCOME** | | | | |
| Fees received | | 150,796 | | 156,409 |
| Donation | | 0 | | 475 |
| Sundry income received | | 0 | | 0 |
| | | 150,796 | | 156,884 |
| **Less: PURCHASES** | | | | |
| Food | 8,298 | | 5,178 | |
| Toys and consumables | 8,210 | | 8,398 | |
| | | 16,508 | | 13,576 |
| | | 134,288 | | 143,308 |
| **Less: EXPENSES** | | | | |
| Wages & PAYE | 99,672 | | 83,374 | |
| Training fees & Subs | 324 | | 175 | |
| Rent & electric | 13,102 | | 15,936 | |
| Post, Tel, Staty & Adv | 2,673 | | 2,640 | |
| Cleaning & overalls | 719 | | 1,013 | |
| Depreciation - IT | 0 | | 44 | |
| Pre-school yearly trip | 700 | | 890 | |
| Pension costs | 3,923 | | 3,893 | |
| Repairs and renewals | 1,285 | | 0 | |
| Insurance | 695 | | 1,329 | |
| Payroll fees | 960 | | 1,134 | |
| Accountancy fees | 900 | | 840 | |
| Legal fees | 0 | | 0 | |
| Recruitment costs | 2,292 | | 358 | |
| Bank charges | 268 | | 50 | |
| Sundries | 292 | 127,805 | 1,285 | 112,961 |
| **NET PROFIT FOR THE YEAR** | | 6,483 | | 30,347 |

**BEULAH PRE-SCHOOL**

**BALANCE SHEET AS AT 31 AUGUST 2026**

| | 31.08.26 | | 31.08.25 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | |
| Equipment | | 11,397 | | 8,795 |
| **CURRENT ASSETS** | | | | |
| Prepayments | 0 | | 960 | |
| Bank and cash | 144,193 | | 141,681 | |
| | 144,193 | | 142,641 | |
| **CURRENT LIABILITIES** | | | | |
| Prepaid income | (24,347) | | (27,820) | |
| Accruals | (3,077) | | (1,934) | |
| | (27,424) | 116,768 | (29,754) | 112,887 |
| | | 128,165 | | 121,682 |
| **Profit & Loss reserves** | | | | |
| Reserves brought forward | | 121,682 | | 91,335 |
| Profit for the year | | 6,483 | | 30,347 |
| | | 128,165 | | 121,682 |

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.

Alison Cheetham ..... .....

**Dated - 22 September 2026**