

# BRIGHTLINGSEA PLAYCENTRE

England & Wales · Charity number 1026524

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1993-09-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bayard Recreation Ground  
Regent Road  
Brightlingea  
Colchester  
Essex  
CO7 0NL

**Phone** 07951268498

**Email** [brightlingseapreschool@outlook.com](mailto:brightlingseapreschool@outlook.com)

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** We are a pre school who look after children aged between 2 to 5 years. We have a large garden for the children to access freely during their time with us. The sessions are 3hours filled with activities to both develop and educate the children. We provide a safe, secure and stimulating environment.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

## Geography

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- **Area of benefit:** NOT DEFINED IN PRACTICE BRIGHTLINGSEA
- Essex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£220,794	£166,304	-	-
2024-08-31	£124,636	£107,041	-	-
2023-08-31	£118,733	£136,077	-	-
2022-08-31	£133,010	£138,769	-	-
2021-08-31	£154,934	£144,194	-	-
2020-08-31	£162,957	£155,189	-	-

## Trustees

Name	Role	Appointed
<b>Gabriella Hewes</b>	Chair	2025-02-27
Georgia Barrett		2023-06-08
Stacey Doig		2025-07-30
Stephanie Saunders		2025-02-27
Suzanne Saville		2023-03-07
Thia-Lee Illidge		2025-03-11

**BRIGHTLINGSEA PLAYCENTRE**

England & Wales - Charity number 1026524

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# Accounts

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Brightlingsea Playcentre

Charity No. 1026524

Trustees' Report and Unaudited Accounts

31 August 2025

Brightlingsea Playcentre  
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Brightlingsea Playcentre

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1026524

Principal Office

Brightlingsea Playcentre  
Bayard Recreation Ground  
Regent Road  
Brightlingsea  
CO7 0NL

Trustees

The following trustees served during the year:

G. Barrett

S. Doig

G. Hewes

T.L. Illidge

S. Saunders

S. Saville

G. Tuttle

(Resigned 27 February 2025)

Key Management Personnel

Chair

Gabriella Hewes

Secretary

Suzanne Saville

Treasurers

Georgia Barrett

Accountants

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

Bankers

Lloyds Bank plc

27 High Street

Colchester

CO1 1DU

OBJECTIVES AND ACTIVITIES

HISTORY

Brightlingsea Playcentre has been established in Brightlingsea for over fifty years. We changed our name to Brightlingsea Pre-school when the new demountable building was put in place in 2010; however, our registered name remains Brightlingsea Playcentre. We are a registered charity, and are run by a Parent Management Committee. Our premises are based in an attractive setting, surrounded by large playing fields. We have our own large garden which the children love to play in. We are open for ten three-hour sessions per week, with a lunch club and an early start available too.

#### AIMS

- To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework, this enables equality of opportunity for all children and families.

At the Brightlingsea Pre-school we aim to develop children's social skills, support their development and education in a caring, play-based environment. During childhood children can follow their spontaneous inclination to explore their ideas and relationships for their own sake rather than to serve any external purpose. As they do so, they build up a picture of the world and the way it works. By this, they learn through play.

At aged two, children are able to experience the learning opportunities of the "Foundation Stage" of their education, and are working towards achieving "Early Learning Goals". Our key-person system enables us to ensure a planned curriculum tailored to the needs of each individual child.

We recognise the importance of play as a way of learning. By means of developmentally appropriate play activities and a high level of individual adult input, we are able to offer a curriculum which ensures children will make good progress towards achieving the Early Learning Goals by the end of the Foundation Stage (Year 1 of Primary School).

#### FUNDING

We are funded by the government for thirty-eight weeks of the year, which means that we are able to open for the same amount of weeks as the local Infant school.

Children are funded by the government to receive 5 free pre-school places the term after their third birthday. 30 hour funding is also available to working parents.

We are also a registered provider for two year olds and are able to apply for funding for those who are eligible.

#### ACHIEVEMENTS AND PERFORMANCE

We are open for ten sessions a week from Monday to Friday. We provide a play based environment where children are able to develop their social skills by making new friends as well as being encouraged to learn through play based activities.

We use themes, which change regularly, to structure certain elements of play. Within each theme we explore a wide variety of craft materials, cooking, music, modelling, different art mediums and different cultures.

Each individual child who attends the pre-school will be allocated a key person, who will plan for their individual children and keep a record a learning journal of the child's development, they will be able to answer any questions from parents, and work in partnership with parents to build up this learning journal.

We also offer parent appointments to come in and discuss their child's progress, as well as learning journals available to take home. The child's learning journal will be given to parents to keep at the end of the child's time at the pre-school.

#### STAFF

There are seven members of staff who work for the Brightlingsea Pre-school; one has a Degree in Early Childhood and 3 hold Diploma in pre-school practice or NVQs level 3. One has a Diploma in pre-school practice level 2.

Other qualifications are held by all staff such as: Safeguarding, First Aid, Health and safety, Early Years Foundation Stage Training.

#### FINANCIAL REVIEW

The Brightlingsea Playcentre Pre-school is an asset to this community. It gives a good start to the children's school life.

Brightlingsea has continued to grow in population with several housing developments now completed and now with several more developments starting. This means there is a continual need in the community for good pre-school education.

Our business has continued to provide provision for children, however, our numbers have reduced again and the reason for this is we are now competing against two other local pre-schools in this area.

We have continued promoting our business, using Facebook, adding a promotional video, showing the setting while being used by the children.

We have started to show parents around our facility during normal working hours, so that the children are present.

We have found Facebook invaluable in communicating with, and keeping our parents up to date with any developments, using a dedicated private parent's page, this page is updated to only include current parents each year.

We continue to provide an invaluable opportunity for children to come to a welcoming place to play and make friends, with children that they will go to school with. This is a time for parents to make new friends too. It is also a chance for parents to become actively involved in the pre-school and how it is run and this can be through joining the management committee or giving ideas or donating some of their time.

We have a fantastic team of staff; they have a continued commitment to the pre-school and to the children who attend it through these difficult times. I would like to thank the staff for all their hard work and dedication this year.

Our achievements over the last year have been very much in keeping in line with our development plans for the pre-school.

We have:

- We have increased our advertising in the local community and we continue to develop our website.
- We welcome all children including those with special educational needs We help all families to access the best services for their children's educational needs and wellbeing.
- Continued to help our staff develop within their roles, including in house training and online training.

Our aims for this year are:

- We would like to increase the number of families who use our facility.
- To continue to provide an excellent service, tailoring our care to the needs of the children who attend our setting.
- To become a cashless setting for fees.

#### PLANS FOR FUTURE PERIODS

The staff are led by Carolyn Rix and Patricia Moylan. We have two supervisors in our three and over room, who work with all the staff, in ensuring that all children are individually planned for and have a great time whilst with us.

We are graded GOOD by Ofsted. • Our planning continues to include pre-school activities for all the children who attend with play to suit their educational needs, including those children who have additional needs. It is flexible so that the children can learn through initiated child led activities. • We have continued to embrace the Early Years Foundation Stage Curriculum, and the free flow system, we feel that all of this has improved the quality of provision for the children. • We work within the pre-school to improve children's speech and language skills using our Eklan speech and language training, making a real difference to children who have a speech delay.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The staff and committee members are always striving to improve the Pre-School, our main aims for the year ahead are: • We are striving to keep our facility open by advertising and welcoming all new enquiries. • We ensure all children are treated equally and receive individual care and attention. • To continue to train and supervise our staff to improve and refresh their knowledge and skills. • That we ensure we work in partnership with parents/carers as well other agencies to strive to ensure all children are catered for.

Treasurers Report - Gabriella Hewes:

The Brightlingsea Pre-school is a registered charity, which is run by a Parent Management Committee. Our costs are covered by: Two year old funding (where criteria is met), Government Funding received for our three and four year olds and Fees of £15.00 per session.

Two year olds are entitled to funding if the families meet the government criteria. Funding for our 3 and 4 year olds is payable only from the start of the term following a child's third birthday. In addition, it covers 38 weeks of the year. Non-funded children pay £15.00 per session. We also have an early start which £5.00 for 1 hour and a Lunch club which is £2.50 for half an hour.

Financially we have continued to maintain the business although numbers have decreased substantially from another low birth rate year.

We have continued to budget carefully to ensure that we have enough money to pay the wages and bills. This has included all staff members cutting hours and not replacing staff.

#### Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

***GB***

signed on 18/04/2026, 14:12:28 BST

Trustee

14 April 2026

I report to the trustees on my examination of the financial statements of Brightlingsea Playcentre for the year ended 31 August 2025.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

***Stuart Foster***

signed on 19/04/2026, 20:48:29 BST

Stuart Foster (FCCA) ACCA

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

14 April 2026

Brightlingsea Playcentre  
Statement of Financial Activities  
for the year ended 31 August 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	227	227	326
Charitable activities	4	338	338	1,125
Other trading activities	5	220,229	220,229	123,185
Total		220,794	220,794	124,636
Expenditure on:				
Other	6	166,304	166,304	107,041
Total		166,304	166,304	107,041
Net gains on investments		-	-	-
Net income	7	54,490	54,490	17,595
Transfers between funds		-	-	-
Net income before other gains/(losses)		54,490	54,490	17,595
Other gains and losses				
Net movement in funds		54,490	54,490	17,595
Reconciliation of funds:				
Total funds brought forward		356,214	356,214	338,619
Total funds carried forward		410,704	410,704	356,214

Brightlingsea Playcentre

Balance Sheet

at 31 August 2025

Charity No. 1026524

		2025	2024
		£	£
Fixed assets			
Tangible assets	9	301,714	302,129
		<u>301,714</u>	<u>302,129</u>
Current assets			
Cash at bank and in hand		109,362	54,440
		<u>109,362</u>	<u>54,440</u>
Creditors: Amount falling due within one year	10	(372)	(355)
Net current assets		<u>108,990</u>	<u>54,085</u>
Total assets less current liabilities		<u>410,704</u>	<u>356,214</u>
Net assets excluding pension asset or liability		<u>410,704</u>	<u>356,214</u>
Total net assets		<u><u>410,704</u></u>	<u><u>356,214</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		410,704	356,214
		<u>410,704</u>	<u>356,214</u>
Reserves	11		
Total funds		<u><u>410,704</u></u>	<u><u>356,214</u></u>

Approved by the trustees on 14 April 2026

And signed on their behalf by:

***GB***

signed on 18/04/2026, 14:12:28 BST  
G. Barrett  
Trustee  
14 April 2026

for the year ended 31 August 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	25% Reducing balance
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Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	326	326
Charitable activities	1,125	1,125
Other trading activities	123,185	123,185
Total	<u>124,636</u>	<u>124,636</u>
Expenditure on:		
Other	107,041	107,041
Total	<u>107,041</u>	<u>107,041</u>
Net income	<u>17,595</u>	<u>17,595</u>
Net income before other gains/(losses)	17,595	17,595
Other gains and losses:		
Net movement in funds	<u>17,595</u>	<u>17,595</u>
Reconciliation of funds:		
Total funds brought forward	338,619	338,619
Total funds carried forward	<u><u>356,214</u></u>	<u><u>356,214</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	227	227	326
	<u>227</u>	<u>227</u>	<u>326</u>

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Fund raising	338	338	1,125
	<u>338</u>	<u>338</u>	<u>1,125</u>

5 Income from other trading activities

	Unrestricted £	Total 2025 £	Total 2024 £
Pre-School fees and funding	220,229	220,229	123,185
	<u>220,229</u>	<u>220,229</u>	<u>123,185</u>

6 Other expenditure

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Pre-School consumables	3,791	3,791	1,443
Employee costs	145,333	145,333	93,121
Premises costs	12,533	12,533	7,713
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	415	415	553
General administrative costs	3,405	3,405	3,379
Legal and professional costs	827	827	832
	<u>166,304</u>	<u>166,304</u>	<u>107,041</u>

7 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	415	553
Independent Examiner's fee	373	378

8 Staff costs

	2025	2024
Salaries and wages	144,419	92,525
	<u>144,419</u>	<u>92,525</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025	2024
	Number	Number
Pre-School	7	4
	<u>7</u>	<u>4</u>

9 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 September 2024	300,469	46,710	347,179
At 31 August 2025	<u>300,469</u>	<u>46,710</u>	<u>347,179</u>
Depreciation and impairment			
At 1 September 2024	-	45,050	45,050
Depreciation charge for the year	-	415	415
At 31 August 2025	<u>-</u>	<u>45,465</u>	<u>45,465</u>
Net book values			
At 31 August 2025	<u>300,469</u>	<u>1,245</u>	<u>301,714</u>
At 31 August 2024	<u>300,469</u>	<u>1,660</u>	<u>302,129</u>

10 Creditors:

amounts falling due within one year

	2025 £	2024 £
Accruals	<u>372</u>	<u>355</u>
	<u>372</u>	<u>355</u>

11 Movement in funds

	At 1 September 2024 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	356,214	220,794	(166,304)	410,704
Total funds	<u>356,214</u>	<u>220,794</u>	<u>(166,304)</u>	<u>410,704</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	301,714	301,714
Net current assets	<u>108,990</u>	<u>108,990</u>
	<u>410,704</u>	<u>410,704</u>

13 Reconciliation of net debt

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash and cash equivalents	54,440	54,922	109,362
	<u>54,440</u>	<u>54,922</u>	<u>109,362</u>
Net debt	<u>54,440</u>	<u>54,922</u>	<u>109,362</u>

Brightlingsea Playcentre  
Detailed Statement of Financial Activities  
for the year ended 31 August 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations	227	227	326
	<u>227</u>	<u>227</u>	<u>326</u>
Charitable activities			
Fund raising	338	338	1,125
	<u>338</u>	<u>338</u>	<u>1,125</u>
Other trading activities			
Pre-School fees and funding	220,229	220,229	123,185
	<u>220,229</u>	<u>220,229</u>	<u>123,185</u>
Total income and endowments	220,794	220,794	124,636
Expenditure on:			
Other expenditure			
Pre-School consumables	3,791	3,791	1,443
	<u>3,791</u>	<u>3,791</u>	<u>1,443</u>
Employee costs			
Salaries/wages	144,419	144,419	92,525
Staff training	914	914	596
	<u>145,333</u>	<u>145,333</u>	<u>93,121</u>
Premises costs			
Rent	5,040	5,040	5,040
Rates	559	559	564
Light, heat and power	5,470	5,470	-
Premises cleaning	987	987	1,690
Premises repairs and maintenance	477	477	419
	<u>12,533</u>	<u>12,533</u>	<u>7,713</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	415	415	553
Bank charges	102	102	95
Equipment expensed	-	-	462
Equipment repairs and maintenance	217	217	-
General insurances	2,375	2,375	2,221
Software, IT support and related costs	35	35	-
Stationery and printing	175	175	95

Brightlingsea Playcentre  
Detailed Statement of Financial Activities

Sundry expenses	217	217	266
Telephone, fax and broadband	284	284	240
	<u>3,820</u>	<u>3,820</u>	<u>3,932</u>
Legal and professional costs			
Audit/Independent examination fees	373	373	378
Accountancy and bookkeeping	454	454	454
	<u>827</u>	<u>827</u>	<u>832</u>
Total of expenditure of other costs	<u>166,304</u>	<u>166,304</u>	<u>107,041</u>
Total expenditure	166,304	166,304	107,041
Net gains on investments	-	-	-
	<u>54,490</u>	<u>54,490</u>	<u>17,595</u>
Net income			
Net income before other gains/(losses)	54,490	54,490	17,595
Other Gains	-	-	-
	<u>54,490</u>	<u>54,490</u>	<u>17,595</u>
Net movement in funds			
	<u>54,490</u>	<u>54,490</u>	<u>17,595</u>
Reconciliation of funds:			
Total funds brought forward	356,214	356,214	338,619
Total funds carried forward	<u>410,704</u>	<u>410,704</u>	<u>356,214</u>

# Signatures' technical details

## Signatures

**brightlingseapreschool@outlook.com**

18/04/2026, 14:12:28 BST

**Fingerprint**

0ab6b227d03bcda620820d26d12be45c1a4c6632

**stuart@quantic-ac.co.uk**

19/04/2026, 20:48:29 BST

**Fingerprint**

45135e62204fb89e058feabceeb3f4bacd911825

## Event log

10.50.11.115 15/04/2026, 09:51:08 BST  
Signing request created.

System 15/04/2026, 09:51:11 BST  
Notification sent to brightlingseapreschool@outlook.com.

System 18/04/2026, 14:11:37 BST  
Signing page opened by signee brightlingseapreschool@outlook.com.

System 18/04/2026, 14:12:28 BST  
Signee brightlingseapreschool@outlook.com signed document.

System 18/04/2026, 14:12:29 BST  
Notification sent to stuart@quantic-ac.co.uk.

System 19/04/2026, 20:48:02 BST  
Signing page opened by signee stuart@quantic-ac.co.uk.

System 19/04/2026, 20:48:29 BST  
Signee stuart@quantic-ac.co.uk signed document.

System 19/04/2026, 20:48:29 BST  
Signing process completed.

## Summary

**Envelope's ID:** b93bg6kf

**Document's hash:** b977c4d2f425567d59d26714ab5070a7a36af771608ff2b7abcfeacb7929e853

**Final stamp:** 19/04/2026, 20:48:30 BST

Brightlinges Playcentre  
Charity No. 1028524  
Trustees' Report and Unaudited Accounts  
31 August 2025

Verification QR Code



MyDocSafe

**BRIGHTLINGSEA PLAYCENTRE**

England & Wales - Charity number 1026524

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# Accounts

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Brightlingsea Playcentre

Charity No. 1026524

Trustees' Report and Unaudited Accounts

31 August 2024

Brightlingsea Playcentre  
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Brightlingsea Playcentre

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1026524

Principal Office

Brightlingsea Playcentre  
Bayard Recreation Ground  
Regent Road  
Brightlingsea  
CO7 0NL

Trustees

The following trustees served during the year:

G. Barrett

G. Hewes

S. Saville

G. Tuttle

Key Management Personnel

Chair

Gabriella Hewes

Secretary

Suzanne Saville

Treasurers

Gabriella Hewes

Accountants

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

Bankers

Lloyds Bank plc

27 High Street

Colchester

CO1 1DU

#### OBJECTIVES AND ACTIVITIES

##### HISTORY

Brightlingsea Playcentre has been established in Brightlingsea for over fifty years. We changed our name to Brightlingsea Pre-school when the new demountable building was put in place in 2010; however, our registered name remains Brightlingsea Playcentre. We are a registered charity, and are run by a Parent Management Committee. Our premises are based in an attractive setting, surrounded by large playing fields. We have our own large garden which the children love to play in. We are open for ten three-hour sessions per week, with a lunch club and an early start available too.

## AIMS

- To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework, this enables equality of opportunity for all children and families.

At the Brightlingsea Pre-school we aim to develop children's social skills, support their development and education in a caring, play-based environment. During childhood children can follow their spontaneous inclination to explore their ideas and relationships for their own sake rather than to serve any external purpose. As they do so, they build up a picture of the world and the way it works. By this, they learn through play.

At aged two, children are able to experience the learning opportunities of the "Foundation Stage" of their education, and are working towards achieving "Early Learning Goals". Our key-person system enables us to ensure a planned curriculum tailored to the needs of each individual child.

We recognise the importance of play as a way of learning. By means of developmentally appropriate play activities and a high level of individual adult input, we are able to offer a curriculum which ensures children will make good progress towards achieving the Early Learning Goals by the end of the Foundation Stage (Year 1 of Primary School).

## FUNDING

We are funded by the government for thirty-eight weeks of the year, which means that we are able to open for the same amount of weeks as the local Infant school.

Children are funded by the government to receive 5 free pre-school places the term after their third birthday. 30 hour funding is also available to working parents.

We are also a registered provider for two year olds and are able to apply for funding for those who are eligible.

## ACHIEVEMENTS AND PERFORMANCE

We are open for ten sessions a week from Monday to Friday. We provide a play based environment where children are able to develop their social skills by making new friends as well as being encouraged to learn through play based activities.

We use themes, which change regularly, to structure certain elements of play. Within each theme we explore a wide variety of craft materials, cooking, music, modelling, different art mediums and different cultures.

Each individual child who attends the pre-school will be allocated a key person, who will plan for their individual children and keep a record a learning journal of the child's development, they will be able to answer any questions from parents, and work in partnership with parents to build up this learning journal. We also offer parent appointments to come in and discuss their child's progress, as well as learning journals available to take home. The child's learning journal will be given to parents to keep at the end of the child's time at the pre-school.

## STAFF

There are seven members of staff who work for the Brightlingsea Pre-school; one has a Degree in Early Childhood and 3 hold Diploma in pre-school practice or NVQs level 3. One has a Diploma in pre-school practice level 2.

Other qualifications are held by all staff such as: Safeguarding, First Aid, Health and safety, Early Years Foundation Stage Training.

## FINANCIAL REVIEW

The Brightlingsea Playcentre Pre-school is an asset to this community. It gives a good start to the children's school life.

Brightlingsea has continued to grow in population with several housing developments now completed and now with several more developments starting. This means there is a continual need in the community for good pre-school education.

Our business has continued to provide provision for children, however, our numbers have reduced again and the reason for this is we are now competing against two other local pre-schools in this area.

We have continued promoting our business, using Facebook, adding a promotional video, showing the setting while being used by the children.

We have started to show parents around our facility during normal working hours, so that the children are present.

We have found Facebook invaluable in communicating with, and keeping our parents up to date with any developments, using a dedicated private parent's page, this page is updated to only include current parents each year.

We continue to provide an invaluable opportunity for children to come to a welcoming place to play and make friends, with children that they will go to school with. This is a time for parents to make new friends too. It is also a chance for parents to become actively involved in the pre-school and how it is run and this can be through joining the management committee or giving ideas or donating some of their time.

We have a fantastic team of staff; they have a continued commitment to the pre-school and to the children who attend it through these difficult times. I would like to thank the staff for all their hard work and dedication this year.

Our achievements over the last year have been very much in keeping in line with our development plans for the pre-school.

We have:

- We have increased our advertising in the local community and we continue to develop our website.
- We welcome all children including those with special educational needs We help all families to access the best services for their children's educational needs and wellbeing.
- Continued to help our staff develop within their roles, including in house training and online training.

Our aims for this year are:

- We would like to increase the number of families who use our facility.
- To continue to provide an excellent service, tailoring our care to the needs of the children who attend our setting.
- To become a cashless setting for fees.

## PLANS FOR FUTURE PERIODS

The staff are led by Carolyn Rix and Patricia Moylan. We have two supervisors in our three and over room, who work with all the staff, in ensuring that all children are individually planned for and have a great time whilst with us.

We are graded GOOD by Ofsted. • Our planning continues to include pre-school activities for all the children who attend with play to suit their educational needs, including those children who have additional needs. It is flexible so that the children can learn through initiated child led activities. • We have continued to embrace the Early Years Foundation Stage Curriculum, and the free flow system, we feel that all of this has improved the quality of provision for the children. • We work within the pre-school to improve children's speech and language skills using our Eklan speech and language training, making a real difference to children who have a speech delay.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The staff and committee members are always striving to improve the Pre-School, our main aims for the year ahead are: • We are striving to keep our facility open by advertising and welcoming all new enquiries. • We ensure all children are treated equally and receive individual care and attention. • To continue to train and supervise our staff to improve and refresh their knowledge and skills. • That we ensure we work in partnership with parents/carers as well other agencies to strive to ensure all children are catered for.

#### Treasurers Report - Kelly Gee:

The Brightlingsea Pre-school is a registered charity, which is run by a Parent Management Committee. Our costs are covered by: Two year old funding (where criteria is met), Government Funding received for our three and four year olds and Fees of £15.00 per session.

Two year olds are entitled to funding if the families meet the government criteria. Funding for our 3 and 4 year olds is payable only from the start of the term following a child's third birthday. In addition, it covers 38 weeks of the year. Non-funded children pay £15.00 per session. We also have an early start which £5.00 for 1 hour and a Lunch club which is £2.50 for half an hour.

Financially we have continued to maintain the business although numbers have decreased substantially from another low birth rate year.

We have continued to budget carefully to ensure that we have enough money to pay the wages and bills. This has included all staff members cutting hours and not replacing staff.

#### Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

***GVHewes***

signed on 15/05/2025, 12:05:41 BST

G. Hewes

Trustee

25 March 2025

I report to the trustees on my examination of the financial statements of Brightlingsea Playcentre for the year ended 31 August 2024.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Stuart Foster*

signed on 15/05/2025, 12:15:43 BST

Stuart Foster (FCCA) ACCA  
Quantic Accountancy Limited  
1 Second Avenue  
Bluebridge  
Halstead  
Essex  
CO9 2SU  
25 March 2025

Brightlingsea Playcentre  
Statement of Financial Activities  
for the year ended 31 August 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	326	326	323
Charitable activities	4	1,125	1,125	808
Other trading activities	5	123,185	123,185	117,602
Total		124,636	124,636	118,733
Expenditure on:				
Other	6	107,041	107,041	136,077
Total		107,041	107,041	136,077
Net gains on investments		-	-	-
Net income/(expenditure)	7	17,595	17,595	(17,344)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		17,595	17,595	(17,344)
Other gains and losses				
Net movement in funds		17,595	17,595	(17,344)
Reconciliation of funds:				
Total funds brought forward		338,619	338,619	355,963
Total funds carried forward		356,214	356,214	338,619

Brightlingsea Playcentre

Balance Sheet

at 31 August 2024

Charity No. 1026524

		2024	2023
		£	£
Fixed assets			
Tangible assets	9	302,129	302,682
		<u>302,129</u>	<u>302,682</u>
Current assets			
Cash at bank and in hand		54,440	36,252
		<u>54,440</u>	<u>36,252</u>
Creditors: Amount falling due within one year	10	(355)	(315)
Net current assets		<u>54,085</u>	<u>35,937</u>
Total assets less current liabilities		<u>356,214</u>	<u>338,619</u>
Net assets excluding pension asset or liability		<u>356,214</u>	<u>338,619</u>
Total net assets		<u><u>356,214</u></u>	<u><u>338,619</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		356,214	338,619
		<u>356,214</u>	<u>338,619</u>
Reserves	11		
Total funds		<u><u>356,214</u></u>	<u><u>338,619</u></u>

Approved by the trustees on 25 March 2025

And signed on their behalf by:

***GVHewes***

G. Hewes

Trustee

25 March 2025

for the year ended 31 August 2024

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	25% Reducing balance
----------------------------------	----------------------

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	323	323
Charitable activities	808	808
Other trading activities	117,602	117,602
Total	<u>118,733</u>	<u>118,733</u>
Expenditure on:		
Other	136,077	136,077
Total	<u>136,077</u>	<u>136,077</u>
Net income	<u>(17,344)</u>	<u>(17,344)</u>
Net income before other gains/(losses)	(17,344)	(17,344)
Other gains and losses:		
Net movement in funds	<u>(17,344)</u>	<u>(17,344)</u>
Reconciliation of funds:		
Total funds brought forward	355,963	355,963
Total funds carried forward	<u><u>338,619</u></u>	<u><u>338,619</u></u>

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	326	326	323
	<u>326</u>	<u>326</u>	<u>323</u>

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fund raising	1,125	1,125	808
	<u>1,125</u>	<u>1,125</u>	<u>808</u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Pre-School fees and funding	123,185	123,185	117,602
	<u>123,185</u>	<u>123,185</u>	<u>117,602</u>

6 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Pre-School consumables	1,443	1,443	1,838
Employee costs	93,121	93,121	120,291
Premises costs	7,713	7,713	8,190
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	553	553	738
General administrative costs	3,379	3,379	4,132
Legal and professional costs	832	832	888
	<u>107,041</u>	<u>107,041</u>	<u>136,077</u>

7 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	553	738

8 Staff costs

	2024	2023
Salaries and wages	92,525	119,832
	<u>92,525</u>	<u>119,832</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
Pre-School	4	5
	<u>4</u>	<u>5</u>

9 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 September 2023	300,469	46,710	347,179
At 31 August 2024	<u>300,469</u>	<u>46,710</u>	<u>347,179</u>
Depreciation and impairment			
At 1 September 2023	-	44,497	44,497
Depreciation charge for the year	-	553	553
At 31 August 2024	<u>-</u>	<u>45,050</u>	<u>45,050</u>
Net book values			
At 31 August 2024	<u>300,469</u>	<u>1,660</u>	<u>302,129</u>
At 31 August 2023	<u>300,469</u>	<u>2,213</u>	<u>302,682</u>

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>355</u>	<u>315</u>
	<u>355</u>	<u>315</u>

11 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	338,619	124,636	(107,041)	356,214
Total funds	<u>338,619</u>	<u>124,636</u>	<u>(107,041)</u>	<u>356,214</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	302,129	302,129
Net current assets	54,085	54,085
	<u>356,214</u>	<u>356,214</u>

13 Reconciliation of net debt

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	36,252	18,188	54,440
	<u>36,252</u>	<u>18,188</u>	<u>54,440</u>
Net debt	<u>36,252</u>	<u>18,188</u>	<u>54,440</u>

Brightlingsea Playcentre  
Detailed Statement of Financial Activities  
for the year ended 31 August 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations	326	326	323
	<u>326</u>	<u>326</u>	<u>323</u>
Charitable activities			
Fund raising	1,125	1,125	808
	<u>1,125</u>	<u>1,125</u>	<u>808</u>
Other trading activities			
Pre-School fees and funding	123,185	123,185	117,602
	<u>123,185</u>	<u>123,185</u>	<u>117,602</u>
<b>Total income and endowments</b>	<b>124,636</b>	<b>124,636</b>	<b>118,733</b>
Expenditure on:			
Other expenditure			
Pre-School consumables	1,443	1,443	1,838
	<u>1,443</u>	<u>1,443</u>	<u>1,838</u>
Employee costs			
Salaries/wages	92,525	92,525	119,832
Staff training	596	596	459
	<u>93,121</u>	<u>93,121</u>	<u>120,291</u>
Premises costs			
Rent	5,040	5,040	5,040
Rates	564	564	599
Premises cleaning	1,690	1,690	1,295
Premises repairs and maintenance	419	419	1,256
	<u>7,713</u>	<u>7,713</u>	<u>8,190</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	553	553	738
Bank charges	95	95	98
Equipment expensed	462	462	426
General insurances	2,221	2,221	2,756
Software, IT support and related costs	-	-	224
Stationery and printing	95	95	282
Sundry expenses	266	266	97
Telephone, fax and broadband	240	240	249
	<u>3,932</u>	<u>3,932</u>	<u>4,870</u>

Brightlingsea Playcentre  
Detailed Statement of Financial Activities

Legal and professional costs			
Audit/Independent examination fees	378	378	397
Accountancy and bookkeeping	454	454	491
	<u>832</u>	<u>832</u>	<u>888</u>
Total of expenditure of other costs	<u>107,041</u>	<u>107,041</u>	<u>136,077</u>
Total expenditure	107,041	107,041	136,077
Net gains on investments	-	-	-
	<u>17,595</u>	<u>17,595</u>	<u>(17,344)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>17,595</u>	<u>17,595</u>	<u>(17,344)</u>
Other Gains	-	-	-
Net movement in funds	<u>17,595</u>	<u>17,595</u>	<u>(17,344)</u>
Reconciliation of funds:			
Total funds brought forward	338,619	338,619	355,963
Total funds carried forward	<u>356,214</u>	<u>356,214</u>	<u>338,619</u>

# Signatures' technical details

## Signatures

**brightlingseapreschool@outlook.com**

15/05/2025, 12:05:41 BST

**Fingerprint**

389ab4c7120d26ef20af93bcd1a4ca713e939176

**stuart@quantic-ac.co.uk**

15/05/2025, 12:15:43 BST

**Fingerprint**

67f6d36f408db410a6863ab9172165da6f048c53

## Event log

10.50.11.117 06/05/2025, 10:56:53 BST  
Signing request created.

System 06/05/2025, 10:56:55 BST  
Notification sent to brightlingseapreschool@outlook.com.

System 15/05/2025, 11:13:23 BST  
Reminder sent to brightlingseapreschool@outlook.com.

System 15/05/2025, 12:04:56 BST  
Signing page opened by signee brightlingseapreschool@outlook.com.

System 15/05/2025, 12:05:41 BST  
Signee brightlingseapreschool@outlook.com signed document.

System 15/05/2025, 12:05:44 BST  
Notification sent to stuart@quantic-ac.co.uk.

System 15/05/2025, 12:15:08 BST  
Signing page opened by signee stuart@quantic-ac.co.uk.

System 15/05/2025, 12:15:43 BST  
Signee stuart@quantic-ac.co.uk signed document.

System 15/05/2025, 12:15:44 BST  
Signing process completed.

## Summary

**Envelope's ID:** 5hcb87hj

**Document's hash:** 12a9588ad3c8887ee4aa34c921a35bb49f30a396515e849b60dad646f9b18fe4

**Final stamp:** 15/05/2025, 12:15:45 BST

Brightlinges Playcentre  
Charity No. 1026524  
Trustees' Report and Unaudited Accounts  
31 August 2024

Verification QR Code



MyDocSafe

**BRIGHTLINGSEA PLAYCENTRE**

England & Wales - Charity number 1026524

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# Accounts

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Brightlingsea Playcentre

Charity No. 1026524

Trustees' Report and Unaudited Accounts

31 August 2023

Brightlingsea Playcentre  
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Brightlingsea Playcentre

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1026524

Principal Office

Brightlingsea Playcentre  
Bayard Recreation Ground  
Regent Road  
Brightlingsea  
CO7 0NL

Trustees

The following trustees served during the year:

G. Barrett	
K. Gee	(Resigned 7 March 2023)
L. Goreham	(Resigned 7 March 2023)
G. Griggs	(Resigned 8 June 2023)
S. Harman	(Resigned 7 March 2023)
G. Hewes	
S. Saville	
G. Tuttle	

#### Key Management Personnel

Chairperson	Kate Shaw
Secretary	Sally Harman
Treasurers	Kelly Gee

Accountants

Quantic Accountancy Limited  
1 Second Avenue  
Bluebridge  
Halstead  
Essex  
CO9 2SU

Bankers

Lloyds Bank plc  
27 High Street  
Colchester  
CO1 1DU

#### OBJECTIVES AND ACTIVITIES

#### HISTORY

Brightlingsea Playcentre has been established in Brightlingsea for over fifty years. We changed our name to Brightlingsea Pre-school when the new demountable building was put in place in 2010; however, our registered name remains Brightlingsea Playcentre. We are a registered charity, and are run by a Parent Management Committee. Our premises are based in an attractive setting, surrounded by large playing fields. We have our own large garden which the children love to play in. We are open for ten three-hour sessions per week, with a lunch club and an early start available too.

### AIMS

- To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework, this enables equality of opportunity for all children and families.

At the Brightlingsea Pre-school we aim to develop children's social skills, support their development and education in a caring, play-based environment. During childhood children can follow their spontaneous inclination to explore their ideas and relationships for their own sake rather than to serve any external purpose. As they do so, they build up a picture of the world and the way it works. By this, they learn through play.

At aged two, children are able to experience the learning opportunities of the "Foundation Stage" of their education, and are working towards achieving "Early Learning Goals". Our key-person system enables us to ensure a planned curriculum tailored to the needs of each individual child.

We recognise the importance of play as a way of learning. By means of developmentally appropriate play activities and a high level of individual adult input, we are able to offer a curriculum which ensures children will make good progress towards achieving the Early Learning Goals by the end of the Foundation Stage (Year 1 of Primary School).

### FUNDING

We are funded by the government for thirty-eight weeks of the year, which means that we are able to open for the same amount of weeks as the local Infant school.

Children are funded by the government to receive 5 free pre-school places the term after their third birthday. 30 hour funding is also available to working parents.

We are also a registered provider for two year olds and are able to apply for funding for those who are eligible.

### SESSIONS

We are open for ten sessions a week from Monday to Friday. We provide a play based environment where children are able to develop their social skills by making new friends as well as being encouraged to learn through play based activities.

We use themes, which change regularly, to structure certain elements of play. Within each theme we explore a wide variety of craft materials, cooking, music, modelling, different art mediums and different cultures.

Each individual child who attends the pre-school will be allocated a key person, who will plan for their individual children and keep a record a learning journal of the child's development, they will be able to answer any questions from parents, and work in partnership with parents to build up this learning journal. We also offer parent appointments to come in and discuss their child's progress, as well as learning journals available to take home. The child's learning journal will be given to parents to keep at the end of the child's time at the pre-school.

## STAFF

There are seven members of staff who work for the Brightlingsea Pre-school; one has a Degree in Early Childhood and 3 hold Diploma in pre-school practice or NVQs level 3. One has a Diploma in pre-school practice level 2.

Other qualifications are held by all staff such as: Safeguarding, First Aid, Health and safety, Early Years Foundation Stage Training.

## CHAIRS REPORT

The Brightlingsea Playcentre Pre-school is an asset to this community. It gives a good start to the children's school life.

Brightlingsea has continued to grow in population with several housing developments now completed and now with several more developments starting. This means there is a continual need in the community for good pre-school education.

Our business has continued to provide provision for children, however, our numbers have reduced again and the reason for this is we are now competing against two other local pre-schools in this area.

We have continued promoting our business, using Facebook, adding a promotional video, showing the setting while being used by the children.

We have started to show parents around our facility during normal working hours, so that the children are present.

We have found Facebook invaluable in communicating with, and keeping our parents up to date with any developments, using a dedicated private parent's page, this page is updated to only include current parents each year.

We continue to provide an invaluable opportunity for children to come to a welcoming place to play and make friends, with children that they will go to school with. This is a time for parents to make new friends too. It is also a chance for parents to become actively involved in the pre-school and how it is run and this can be through joining the management committee or giving ideas or donating some of their time.

We have a fantastic team of staff; they have a continued commitment to the pre-school and to the children who attend it through these difficult times. I would like to thank the staff for all their hard work and dedication this year.

Our achievements over the last year have been very much in keeping in line with our development plans for the pre-school.

We have:

- We have increased our advertising in the local community and we continue to develop our website.
- We welcome all children including those with special educational needs We help all families to access the best services for their children's educational needs and wellbeing.
- Continued to help our staff develop within their roles, including in house training and online training.

Our aims for this year are:

- We would like to increase the number of families who use our facility.
- To continue to provide an excellent service, tailoring our care to the needs of the children who attend our setting.
- To become a cashless setting for fees.

## MANAGER AND STAFF REPORT

Brightlingsea Playcentre  
Trustees Annual Report

The staff are led by Carolyn Rix and Patricia Moylan. We have two supervisors in our three and over room, who work with all the staff, in ensuring that all children are individually planned for and have a great time whilst with us.

We are graded GOOD by Ofsted. • Our planning continues to include pre-school activities for all the children who attend with play to suit their educational needs, including those children who have additional needs. It is flexible so that the children can learn through initiated child led activities. • We have continued to embrace the Early Years Foundation Stage Curriculum, and the free flow system, we feel that all of this has improved the quality of provision for the children. • We work within the pre-school to improve children's speech and language skills using our Eklan speech and language training, making a real difference to children who have a speech delay.

Development plans:

The staff and committee members are always striving to improve the Pre-School, our main aims for the year ahead are: • We are striving to keep our facility open by advertising and welcoming all new enquiries. • We ensure all children are treated equally and receive individual care and attention. • To continue to train and supervise our staff to improve and refresh their knowledge and skills. • That we ensure we work in partnership with parents/carers as well other agencies to strive to ensure all children are catered for.

Treasurers Report - Kelly Gee:

The Brightlingsea Pre-school is a registered charity, which is run by a Parent Management Committee. Our costs are covered by: Two year old funding (where criteria is met), Government Funding received for our three and four year olds and Fees of £15.00 per session.

Two year olds are entitled to funding if the families meet the government criteria. Funding for our 3 and 4 year olds is payable only from the start of the term following a child's third birthday. In addition, it covers 38 weeks of the year. Non-funded children pay £15.00 per session. We also have an early start which £5.00 for 1 hour and a Lunch club which is £2.50 for half an hour.

Financially we have continued to maintain the business although numbers have decreased substantially from another low birth rate year.

We have continued to budget carefully to ensure that we have enough money to pay the wages and bills. This has included all staff members cutting hours and not replacing staff.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

*Georgie Tuttle*

G. Tuttle signed on 22/05/2024, 15:59:09 BST

Trustee

21 May 2024

I report to the trustees on my examination of the financial statements of Brightlingsea Playcentre for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Stuart Foster*

signed on 22/05/2024, 16:12:39 BST

Mr Stuart Foster (FCCA) ACCA  
Quantic Accountancy Limited  
1 Second Avenue  
Bluebridge  
Halstead  
Essex  
CO9 2SU  
21 May 2024

Brightlingsea Playcentre  
Statement of Financial Activities  
for the year ended 31 August 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	323	323	520
Charitable activities	4	808	808	140
Other trading activities	5	117,602	117,602	132,350
Total		118,733	118,733	133,010
Expenditure on:				
Other	6	136,077	136,077	138,769
Total		136,077	136,077	138,769
Net gains on investments		-	-	-
Net expenditure	7	(17,344)	(17,344)	(5,759)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(17,344)	(17,344)	(5,759)
Other gains and losses				
Net movement in funds		(17,344)	(17,344)	(5,759)
Reconciliation of funds:				
Total funds brought forward		355,963	355,963	361,722
Total funds carried forward		338,619	338,619	355,963

Brightlingsea Playcentre

Balance Sheet

at 31 August 2023

Charity No. 1026524

		2023	2022
		£	£
Fixed assets			
Tangible assets	9	302,682	303,420
		<u>302,682</u>	<u>303,420</u>
Current assets			
Cash at bank and in hand		36,252	52,843
		<u>36,252</u>	<u>52,843</u>
Creditors: Amount falling due within one year	10	(315)	(300)
Net current assets		<u>35,937</u>	<u>52,543</u>
Total assets less current liabilities		<u>338,619</u>	<u>355,963</u>
Net assets excluding pension asset or liability		<u>338,619</u>	<u>355,963</u>
Total net assets		<u><u>338,619</u></u>	<u><u>355,963</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		338,619	355,963
		<u>338,619</u>	<u>355,963</u>
Reserves	11		
Total funds		<u><u>338,619</u></u>	<u><u>355,963</u></u>

Approved by the trustees on 21 May 2024

And signed on their behalf by:

*Georgie Tuttle*

G. Tuttle  
Trustee  
21 May 2024

signed on 22/05/2024, 15:59:09 BST

for the year ended 31 August 2023

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	25% Reducing balance
----------------------------------	----------------------

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	520	520
Charitable activities	140	140
Other trading activities	132,350	132,350
Total	<u>133,010</u>	<u>133,010</u>
Expenditure on:		
Other	138,769	138,769
Total	<u>138,769</u>	<u>138,769</u>
Net income	<u>(5,759)</u>	<u>(5,759)</u>
Net income before other gains/(losses)	(5,759)	(5,759)
Other gains and losses:		
Net movement in funds	<u>(5,759)</u>	<u>(5,759)</u>
Reconciliation of funds:		
Total funds brought forward	361,722	361,722
Total funds carried forward	<u><u>355,963</u></u>	<u><u>355,963</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations	323	323	520
	<u>323</u>	<u>323</u>	<u>520</u>

4 Income from charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
Fund raising	808	808	140
	<u>808</u>	<u>808</u>	<u>140</u>

5 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
Pre-School fees and funding	117,602	117,602	132,350
	<u>117,602</u>	<u>117,602</u>	<u>132,350</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Pre-School consumables	1,838	1,838	4,219
Employee costs	120,291	120,291	120,904
Premises costs	8,190	8,190	7,471
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	738	738	984
General administrative costs	4,132	4,132	4,475
Legal and professional costs	888	888	716
	<u>136,077</u>	<u>136,077</u>	<u>138,769</u>

7 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	738	984

8 Staff costs

	2023	2022
Salaries and wages	119,832	120,160
	<u>119,832</u>	<u>120,160</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Pre-School	5	8
	<u>5</u>	<u>8</u>

9 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 September 2022	300,469	46,710	347,179
At 31 August 2023	<u>300,469</u>	<u>46,710</u>	<u>347,179</u>
Depreciation and impairment			
At 1 September 2022	-	43,759	43,759
Depreciation charge for the year	-	738	738
At 31 August 2023	<u>-</u>	<u>44,497</u>	<u>44,497</u>
Net book values			
At 31 August 2023	<u>300,469</u>	<u>2,213</u>	<u>302,682</u>
At 31 August 2022	<u>300,469</u>	<u>2,951</u>	<u>303,420</u>

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	315	300
	<u>315</u>	<u>300</u>

11 Movement in funds

	At 1 September 2022	Incoming resources (including other gains/losses )	Resources expended	At 31 August 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	355,963	118,733	(136,077)	338,619
Total funds	<u>355,963</u>	<u>118,733</u>	<u>(136,077)</u>	<u>338,619</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	302,682	302,682
Net current assets	35,937	35,937
	<u>338,619</u>	<u>338,619</u>

13 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash and cash equivalents	52,843	(16,591)	36,252
	<u>52,843</u>	<u>(16,591)</u>	<u>36,252</u>
Net debt	<u>52,843</u>	<u>(16,591)</u>	<u>36,252</u>

Brightlingsea Playcentre  
Detailed Statement of Financial Activities  
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations	323	323	520
	<u>323</u>	<u>323</u>	<u>520</u>
Charitable activities			
Fund raising	808	808	140
	<u>808</u>	<u>808</u>	<u>140</u>
Other trading activities			
Pre-School fees and funding	117,602	117,602	132,350
	<u>117,602</u>	<u>117,602</u>	<u>132,350</u>
<b>Total income and endowments</b>	<b>118,733</b>	<b>118,733</b>	<b>133,010</b>
Expenditure on:			
Other expenditure			
Pre-School consumables	1,838	1,838	4,219
	<u>1,838</u>	<u>1,838</u>	<u>4,219</u>
Employee costs			
Salaries/wages	119,832	119,832	120,160
Staff training	459	459	744
	<u>120,291</u>	<u>120,291</u>	<u>120,904</u>
Premises costs			
Rent	5,040	5,040	5,040
Rates	599	599	315
Premises cleaning	1,295	1,295	702
Premises repairs and maintenance	1,256	1,256	1,414
	<u>8,190</u>	<u>8,190</u>	<u>7,471</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	738	738	984
Bank charges	98	98	-
Equipment expensed	426	426	999
General insurances	2,756	2,756	2,508
Software, IT support and related costs	224	224	-
Stationery and printing	282	282	-
Sundry expenses	97	97	674
Telephone, fax and broadband	249	249	294
	<u>4,870</u>	<u>4,870</u>	<u>5,459</u>

Brightlingsea Playcentre  
Detailed Statement of Financial Activities

Legal and professional costs			
Audit/Independent examination fees	397	397	300
Accountancy and bookkeeping	491	491	416
	<u>888</u>	<u>888</u>	<u>716</u>
Total of expenditure of other costs	<u>136,077</u>	<u>136,077</u>	<u>138,769</u>
Total expenditure	136,077	136,077	138,769
Net gains on investments	-	-	-
	<u>(17,344)</u>	<u>(17,344)</u>	<u>(5,759)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(17,344)</u>	<u>(17,344)</u>	<u>(5,759)</u>
Other Gains	-	-	-
Net movement in funds	<u>(17,344)</u>	<u>(17,344)</u>	<u>(5,759)</u>
Reconciliation of funds:			
Total funds brought forward	355,963	355,963	361,722
Total funds carried forward	<u>338,619</u>	<u>338,619</u>	<u>355,963</u>

# Signatures' technical details

## Signatures

**georgietuttle@hotmail.com**

22/05/2024, 15:59:09 BST

**Fingerprint**

b8a86c1616a275ac90e9a903c7f95d07fcf8fd18

**stuart@quantic-ac.co.uk**

22/05/2024, 16:12:39 BST

**Fingerprint**

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## Event log

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System 22/05/2024, 09:51:24 BST  
Notification sent to georgietuttle@hotmail.com.

System 22/05/2024, 15:51:20 BST  
Signing page opened by signee georgietuttle@hotmail.com.

System 22/05/2024, 15:59:09 BST  
Signee georgietuttle@hotmail.com signed document.

System 22/05/2024, 15:59:11 BST  
Notification sent to stuart@quantic-ac.co.uk.

System 22/05/2024, 16:12:07 BST  
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System 22/05/2024, 16:12:39 BST  
Signee stuart@quantic-ac.co.uk signed document.

System 22/05/2024, 16:12:41 BST  
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## Summary

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**Document's hash:** e6e05ff3e5027ddb5843d9e4bd4b67232c0703852c9739898baa27d8ea8944b1

**Final stamp:** 22/05/2024, 16:12:43 BST

Brightlinges Playcentre  
Charity No. 1026524  
Trustees' Report and Unaudited Accounts  
31 August 2023

Verification QR Code



**BRIGHTLINGSEA PLAYCENTRE**

England & Wales - Charity number 1026524

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# Accounts

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**Brightlingsea Playcentre**

**Charity No. 1026524**

**Trustees' Report and Unaudited Accounts**

**31 August 2022**

**Brightlingsea Playcentre**  
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Detailed Statement of Financial Activities	16 to 17

## **Brightlingsea Playcentre Trustees Annual Report**

Brightlingsea Playcentre

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2022.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Charity No. 1026524**

#### **Trustees**

The following trustees served during the year:

K. Gee	(Resigned 7 March 2023)
L. Goreham	(Resigned 7 March 2023)
G. Griggs	
S. Harman	(Resigned 7 March 2023)

#### **Accountants**

Quantic Accountancy Limited  
1 Second Avenue  
Bluebridge  
Halstead  
Essex  
CO9 2SU

### **HISTORY**

Brightlingsea Playcentre has been established in Brightlingsea for over fifty years. We changed our name to Brightlingsea Pre-school when the new demountable building was put in place in 2010; however, our registered name remains Brightlingsea Playcentre. We are a registered charity, and are run by a Parent Management Committee. Our premises are based in an attractive setting, surrounded by large playing fields. We have our own large garden which the children love to play in. We are open for ten three hour sessions per week, with a lunch club and a breakfast club too.

### **OBJECTIVES AND ACTIVITIES**

- To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework, this enables equality of opportunity for all children and families.

At the Brightlingsea Pre-school we aim to develop children's social skills, support their development and education in a caring, play-based environment. During childhood children can follow their spontaneous inclination to explore their ideas and relationships for their own sake rather than to serve any external purpose. As they do so, they build up a picture of the world and the way it works. By this, they learn through play.

At aged two, children are able to experience the learning opportunities of the "Foundation Stage" of their education, and are working towards achieving "Early Learning Goals". Our key-person system enables us to ensure a planned curriculum tailored to the needs of each individual child.

## **Brightlingsea Playcentre Trustees Annual Report**

We recognise the importance of play as a way of learning. By means of developmentally appropriate play activities and a high level of individual adult input, we are able to offer a curriculum which ensures children will make good progress towards achieving the Early Learning Goals by the end of the Foundation Stage (Year 1 of Primary School).

### **FUNDING**

We are funded by the government for thirty-eight weeks of the year, which means that we are able to open for the same amount of weeks as the local Infant school.

Children are funded by the government to receive 5 free pre-school places the term after their third birthday. 30 hour funding is also available to working parents.

Children who are not yet eligible for funding currently pay £12.50 a session.

We are also a registered provider for two year olds and are able to apply for funding for those who are eligible.

### **SESSIONS**

We are open for ten sessions a week from Monday to Friday. We provide a play based environment where children are able to develop their social skills by making new friends as well as being encouraged to learn through play based activities.

We use themes, which change regularly, to structure certain elements of play. Within each theme we explore a wide variety of craft materials, cooking, music, modelling, different art mediums and different cultures.

Each individual child who attends the pre-school will be allocated a key person, who will plan for their individual children and keep a record a learning journal of the child's development, they will be able to answer any questions from parents, and work in partnership with parents to build up this learning journal. We also offer parent appointments to come in and discuss their child's progress, as well as learning journals available to take home. The child's learning journal will be given to parents to keep at the end of the child's time at the pre-school.

### **STAFF**

There are seven members of staff who work for the Brightlingsea Pre-school; one has a Degree in Early Childhood and 4 hold Diploma in pre-school practice or NVQs level 3. One has a Diploma in pre-school practice level 2.

Other qualifications are held by all staff such as:

Safeguarding

First Aid

Health and safety

Early Years Foundation Stage Training

### **CHAIR PERSONS REPORT**

The Brightlingsea Playcentre Pre-school is an asset to this community. It gives a good start to the children's school life. Brightlingsea has continued to grow in population with several housing developments now completed and now with several more developments starting. This means there is a continual need in the community for good pre-school education.

Our business has continued to provide provision for children, however, our numbers have reduced again and the reason for this is we are now competing against two other local pre-schools in this area.

## **Brightlingsea Playcentre Trustees Annual Report**

Our business has continued to provide provision for children, however, our numbers have reduced again and the reason for this is we are now competing against two other local pre-schools in this area. We have found different ways of promoting our business, using Facebook and promotional goodie bags during the Brightlingsea Carnival 2022.

We have continued to show parents around our facility during out of normal working hours, so that the children are not present.

We have found Facebook invaluable in communicating with, and keeping our parents up to date with any developments, using a dedicated private parent's page, this page is updated to only include current parents each year.

We continue to provide an invaluable opportunity for children to come to a welcoming place to play and make friends, with children that they will go to school with. This is a time for parents to make new friends too. It is also a chance for parents to become actively involved in the pre-school and how it is run and this can be through joining the management committee or giving ideas or donating some of their time.

We have a fantastic team of staff; they have a continued commitment to the pre-school and to the children who attend it through these difficult times.

I would like to thank the staff for all their hard work and dedication this year.

Our achievements over the last year have been very much in keeping in line with our development plans for the pre-school.

- We have increased our advertising in the local community and we continue to develop our website.
- We welcome all children including those with special educational needs We help all families to access the best services for their children's educational needs and wellbeing.

Continued to help our staff develop within their roles, including in house training and online training.

### **MANAGER AND STAFF REPORT**

The staff are led by Carolyn Rix and Patricia Moylan. We have two supervisors in our three and over room, who work with all the staff, in ensuring that all children are individually planned for and have a great time whilst with us.

We are graded **GOOD** by Ofsted

- Our planning continues to include pre-school activities for all the children who attend with play to suit their educational needs, including those children who have additional needs. It is flexible so that the children can learn through initiated child led activities.

We have continued to embrace the Early Years Foundation Stage Curriculum, and the free flow system, we feel that all of this has improved the quality of provision for the children.

- We work within the pre-school to improve children's speech and language skills using our Eklan speech and language training, making a real difference to children who have a speech delay.

The staff and committee members are always striving to improve the Pre-School, our main aims for the year ahead are:

- We are striving to keep our facility open by advertising and welcoming all new enquiries
- We ensure all children are treated equally and receive individual care and attention
- To continue to train and supervise our staff to improve and refresh their knowledge and skills
- That we ensure we work in partnership with parents/carers as well other agencies to strive to ensure all children are catered for

### **TREASURERS REPORT**

**Brightlingsea Playcentre  
Trustees Annual Report**

The Brightlingsea Pre-school is a registered charity, which is run by a Parent Management Committee. Our costs are covered by:

Two year old funding (where criteria is met)

Government Funding received for our three and four year olds.

Fees of £12.50 per session.

Two year olds are entitled to funding if the families meet the government criteria.

Funding for our 3 and 4 year olds is payable only from the start of the term following a child's third birthday.

In addition, it covers 38 weeks of the year.

Non-funded children pay £12.50 per session.

We also have a breakfast club which £5.00 for 1 hour and a Lunch club which is £2.50 for half an hour.

Financially we have made a loss, this is due to the numbers on roll have decreased substantially due to another setting opening in the area and a low birth rate year.

We have continued to budget carefully to ensure that we have enough money to pay the wages and bills.

This has included all staff members cutting hours and not replacing staff.

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



G. Tuttle  
Trustee  
24 May 2023

**Brightlingsea Playcentre**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Brightlingsea Playcentre**

I report to the trustees on my examination of the financial statements of Brightlingsea Playcentre for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr S J Foster FCCA  
ACCA  
Quantic Accountancy Limited  
1 Second Avenue  
Bluebridge  
Halstead  
Essex  
CO9 2SU  
24 May 2023

**Brightlingsea Playcentre**  
**Statement of Financial Activities**  
for the year ended 31 August 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>				
Donations and legacies	3	520	520	569
Charitable activities	4	140	140	142
Other trading activities	5	132,350	132,350	146,102
Other	6	-	-	8,121
<b>Total</b>		<b>133,010</b>	<b>133,010</b>	<b>154,934</b>
<b>Expenditure on:</b>				
Other	7	138,769	138,769	144,194
<b>Total</b>		<b>138,769</b>	<b>138,769</b>	<b>144,194</b>
Net gains on investments		-	-	-
<b>Net (expenditure)/income</b>	8	<b>(5,759)</b>	<b>(5,759)</b>	<b>10,740</b>
Transfers between funds		-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(5,759)</b>	<b>(5,759)</b>	<b>10,740</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(5,759)</b>	<b>(5,759)</b>	<b>10,740</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		361,722	361,722	350,982
<b>Total funds carried forward</b>		<b>355,963</b>	<b>355,963</b>	<b>361,722</b>

**Brightlingsea Playcentre**

**Balance Sheet**

at 31 August 2022

Charity No. 1026524

		2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	10	303,420	304,404
		<u>303,420</u>	<u>304,404</u>
<b>Current assets</b>			
Cash at bank and in hand		52,843	57,618
		<u>52,843</u>	<u>57,618</u>
<b>Creditors: Amount falling due within one year</b>	11	(300)	(300)
		<u>52,543</u>	<u>57,318</u>
<b>Net current assets</b>		52,543	57,318
<b>Total assets less current liabilities</b>		355,963	361,722
<b>Net assets excluding pension asset or liability</b>		<u>355,963</u>	<u>361,722</u>
<b>Total net assets</b>		<u>355,963</u>	<u>361,722</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	12		
<b>Unrestricted funds</b>	12		
General funds		355,963	361,722
		<u>355,963</u>	<u>361,722</u>
<b>Reserves</b>	12		
<b>Total funds</b>		<u>355,963</u>	<u>361,722</u>

Approved by the trustees on 24 May 2023

And signed on their behalf by:



G. Tuttle

Trustee

24 May 2023

1 Accounting policies

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

- Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.
- Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
- Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

- Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
- Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
- Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
- Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
- Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
- Volunteer help The value of any volunteer help received is not included in the accounts.
- Investment income This is included in the accounts when receivable.
- Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
- Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

## Brightlingsea Playcentre

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	25% Reducing balance
----------------------------------	----------------------

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Brightlingsea Playcentre  
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>		
Donations and legacies	569	569
Charitable activities	142	142
Other trading activities	146,102	146,102
Other	8,121	8,121
<b>Total</b>	<u>154,934</u>	<u>154,934</u>
<b>Expenditure on:</b>		
Other	144,194	144,194
<b>Total</b>	<u>144,194</u>	<u>144,194</u>
<b>Net income</b>	<u>10,740</u>	<u>10,740</u>
<b>Net income before other gains/(losses)</b>	10,740	10,740
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>10,740</u>	<u>10,740</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	350,982	350,982
<b>Total funds carried forward</b>	<u><u>361,722</u></u>	<u><u>361,722</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Donations	520	520	569
	<u>520</u>	<u>520</u>	<u>569</u>

4 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Fund raising	140	140	142
	<u>140</u>	<u>140</u>	<u>142</u>

5 Income from other trading activities

	Unrestricted £	Total 2022 £	Total 2021 £
Pre-School fees and funding	132,350	132,350	146,102
	<u>132,350</u>	<u>132,350</u>	<u>146,102</u>

**Brightlingsea Playcentre**  
**Notes to the Accounts**

**6 Other income**

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Covid insurance claims	-	8,121
	<u>-</u>	<u>8,121</u>

**7 Other expenditure**

	<b>Unrestricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Pre-School consumables	4,219	4,219	1,243
Employee costs	120,904	120,904	120,364
Premises costs	7,471	7,471	12,363
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	984	984	1,312
General administrative costs	4,891	4,891	8,612
Legal and professional costs	300	300	300
	<u>138,769</u>	<u>138,769</u>	<u>144,194</u>

**8 Net (expenditure)/income before transfers**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	984	1,312
Independent Examiner's fee	300	300

**9 Staff costs**

	<b>2022</b>	<b>2021</b>
Salaries and wages	120,160	119,880
	<u>120,160</u>	<u>119,880</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Pre-School	8	8
	<u>8</u>	<u>8</u>

**Brightlingsea Playcentre  
Notes to the Accounts**

**10 Tangible fixed assets**

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 September 2021	300,469	46,710	347,179
At 31 August 2022	<u>300,469</u>	<u>46,710</u>	<u>347,179</u>
<b>Depreciation and impairment</b>			
At 1 September 2021	-	42,775	42,775
Depreciation charge for the year	-	984	984
At 31 August 2022	<u>-</u>	<u>43,759</u>	<u>43,759</u>
<b>Net book values</b>			
At 31 August 2022	<u>300,469</u>	<u>2,951</u>	<u>303,420</u>
At 31 August 2021	<u>300,469</u>	<u>3,935</u>	<u>304,404</u>

**11 Creditors:**

amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	£	£
Accruals	<u>300</u>	<u>300</u>
	<u>300</u>	<u>300</u>

**12 Movement in funds**

	At 1 September 2021	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 August 2022 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	361,722	133,010	(138,769)	355,963
<b>Total funds</b>	<u>361,722</u>	<u>133,010</u>	<u>(138,769)</u>	<u>355,963</u>

**13 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Fixed assets	303,420	303,420
Net current assets	<u>52,543</u>	<u>52,543</u>
	<u>355,963</u>	<u>355,963</u>

**Brightlingsea Playcentre**  
**Notes to the Accounts**

**14 Reconciliation of net debt**

	<b>At 1</b>		<b>At 31</b>
	<b>September</b>	<b>Cash flows</b>	<b>August</b>
	<b>2021</b>		<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	57,618	(4,775)	52,843
	<u>57,618</u>	<u>(4,775)</u>	<u>52,843</u>
Net debt	<u>57,618</u>	<u>(4,775)</u>	<u>52,843</u>

**Brightlingsea Playcentre**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 August 2022**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies			
Donations	520	520	569
	<u>520</u>	<u>520</u>	<u>569</u>
Charitable activities			
Fund raising	140	140	142
	<u>140</u>	<u>140</u>	<u>142</u>
Other trading activities			
Pre-School fees and funding	132,350	132,350	146,102
	<u>132,350</u>	<u>132,350</u>	<u>146,102</u>
Other			
Covid insurance claims	-	-	8,121
	<u>-</u>	<u>-</u>	<u>8,121</u>
<b>Total income and endowments</b>	<b>133,010</b>	<b>133,010</b>	<b>154,934</b>
<b>Expenditure on:</b>			
Other expenditure			
Pre-School consumables	4,219	4,219	1,243
	<u>4,219</u>	<u>4,219</u>	<u>1,243</u>
Employee costs			
Salaries/wages	120,160	120,160	119,880
Staff training	744	744	484
	<u>120,904</u>	<u>120,904</u>	<u>120,364</u>
Premises costs			
Rent	5,040	5,040	11,217
Rates	315	315	-
Premises cleaning	702	702	1,086
Premises repairs and maintenance	1,414	1,414	60
	<u>7,471</u>	<u>7,471</u>	<u>12,363</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	984	984	1,312
Equipment expensed	999	999	863
General insurances	2,508	2,508	2,139
Sundry expenses	674	674	4,808
Telephone, fax and broadband	710	710	802
	<u>5,875</u>	<u>5,875</u>	<u>9,924</u>
Legal and professional costs			

**Brightlingsea Playcentre**  
**Detailed Statement of Financial Activities**

Audit/Independent examination fees	300	300	300
	<u>300</u>	<u>300</u>	<u>300</u>
<b>Total of expenditure of other costs</b>	<u>138,769</u>	<u>138,769</u>	<u>144,194</u>
<b>Total expenditure</b>	138,769	138,769	144,194
Net gains on investments	-	-	-
	<u>(5,759)</u>	<u>(5,759)</u>	<u>10,740</u>
<b>Net (expenditure)/income</b>			
<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(5,759)</u>	<u>(5,759)</u>	<u>10,740</u>
Other Gains	-	-	-
	<u>(5,759)</u>	<u>(5,759)</u>	<u>10,740</u>
<b>Net movement in funds</b>			
	<u>(5,759)</u>	<u>(5,759)</u>	<u>10,740</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	361,722	361,722	350,982
<b>Total funds carried forward</b>	<u>355,963</u>	<u>355,963</u>	<u>361,722</u>

**BRIGHTLINGSEA PLAYCENTRE**

England & Wales - Charity number 1026524

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# Accounts

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**Registered Office**

Brightlingsea Playcentre  
Bayard Recreation Ground  
Regent Road  
Brightlingsea  
CO7 0NL

Telephone No: 07951 268498

**Registered Charity No:** 1026524

**Ofsted No:** EY539971

**Accountant**

Martyn Lewis  
1 Brook Street  
Wivenhoe  
CO7 9DS

**Bankers**

Lloyds Bank  
27 High Street  
Colchester  
CO1 1DU

## Staff and Management Structure

Sept 2020/Aug 2021

### Staff

#### Managers

Carolyn Rix  
Patricia Moylan

#### Supervisors

Natalie Calderwood  
Toni Lungley  
Patricia Moylan

#### Assistants

Dierdre Barham	Donna Bees
Karen Pink	Kay Blackwell
Jo Harvey	

### Management Committee Members

#### Officers:

#### Chairperson

Kate Shaw

#### Secretary

Sally Harman

#### Treasurers

Kelly Gee

#### Present Members:

Lora Goreham  
Lorna Kernaghan-Andrews  
Georgina Griggs

## **Contents**

### 1. BRIGHTLINGSEA PRE-SCHOOL

- History
- Aims
- Funding
- Sessions
- Staff

### 2. Chairs Report

### 3. Manager and staff report

### 4. Treasurers Report

### 5. Acknowledgements

### 6. Appendix

#### **Appendix 1**

#### Accounts

## 1. BRIGHTLINGSEA PRE-SCHOOL

### **HISTORY**

Brightlingsea Playcentre has been established in Brightlingsea for over forty years. We changed our name to Brightlingsea Pre-school when the new demountable building was put in place in 2010; however, our registered name remains Brightlingsea Playcentre. We are a registered charity, and are run by a Parent Management Committee. Our premises are based in an attractive setting, surrounded by large playing fields. We have our own large garden which the children love to play in. We are open for ten three hour sessions per week, with a lunch club and a breakfast club too.

### **AIMS**

- To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework, this enables equality of opportunity for all children and families.

At the Brightlingsea Pre-school we aim to develop children's social skills, support their development and education in a caring, play-based environment. During childhood children can follow their spontaneous inclination to explore their ideas and relationships for their own sake rather than to serve any external purpose. As they do so, they build up a picture of the world and the way it works. By this, they learn through play.

At aged two, children are able to experience the learning opportunities of the "Foundation Stage" of their education, and are working towards achieving "Early Learning Goals". Our key-person system enables us to ensure a planned curriculum tailored to the needs of each individual child.

We recognise the importance of play as a way of learning. By means of developmentally appropriate play activities and a high level of individual adult input, we are able to offer a curriculum which ensures children will make good progress towards achieving the Early Learning Goals by the end of the Foundation Stage (Year 1 of Primary School).

### **FUNDING**

We are funded by the government for thirty-eight weeks of the year, which means that we are able to open for the same amount of weeks as the local Infant school.

Children are funded by the government to receive 5 free pre-school places the term after their third birthday. 30 hour funding is also available to working parents.

Children who are not yet eligible for funding currently pay £12.50 a session.

We are also a registered provider for two year olds and are able to apply for funding for those who are eligible.

### **SESSIONS**

We are open for ten sessions a week from Monday to Friday. We provide a play based environment where children are able to develop their social skills by making new friends as well as being encouraged to learn through play based activities.

We use themes, which change regularly, to structure certain elements of play. Within each theme we explore a wide variety

of craft materials, cooking, music, modelling, different art mediums and different cultures.

Each individual child who attends the pre-school will be allocated a key person, who will plan for their individual children and keep a record a learning journal of the child's development, they will be able to answer any questions from parents, and work in partnership with parents to build up this learning journal. We also offer parent appointments to come in and discuss their child's progress, as well as learning journals available to take home. The child's learning journal will be given to parents to keep at the end of the child's time at the pre-school.

### **STAFF**

There are eight members of staff who work for the Brightlingsea Pre-school; one member of staff holds a degree in Early years. One has a Degree in Early Childhood and 4 hold Diploma in pre-school practice or NVQs level 3. One has a Diploma in pre-school practice level 2.

We also attend other training such as:

Safeguarding

Health and safety

Early Years Foundation Stage Training

First Aid

## **2. CHAIRS REPORT - Kate Shaw**

The Brightlingsea Playcentre Pre-school is an asset to this community. It gives a good start to the children's school life.

Brightlingsea has continued to grow in population with several housing developments now completed and now with several more developments starting. This means there is a continual need in the community for good pre-school education.

Our business has continued to provide provision for children, however, our numbers have reduced again and the reason for this is we are now competing against two other local pre-schools in this area. COVID -19 has had an impact with parents being wary of sending their children to attend pre-school. We had a lockdown in November 2020, and although we stayed open during this time, many parents chose not to send their children during this difficult time.

We have found different ways of promoting our business, using Facebook and delivering leaflets. This is because many of our normal advertising events have been cancelled, such as the local carnival. We have not been able to hold any open days but have continued to show parents around our facility during out of normal working hours, so that the children are not present.

We have found Facebook invaluable in communicating with, and keeping our parents up to date with any developments, using a dedicated private parent's page.

We continue to provide an invaluable opportunity for children to come to a welcoming place to play and make friends, with children that they will go to school with. This is a time for parents to make new friends too. It is also a chance for parents to become actively involved in the pre-school and how

it is run and this can be through joining the management committee or giving ideas or donating some of their time.

We have a fantastic team of staff; they have a continued commitment to the pre-school and to the children who attend it through these difficult times.

I would like to thank the staff for all their hard work and dedication this year.

Our achievements over the last year have been very much in keeping in line with our development plans for the pre-school.

We have:

- We have increased our advertising in the local community and we continue to develop our website.
- We have created support for our families through a private Facebook page.
- We continue to support families in need who have children with special educational needs. Helping them to access the best services for their children's educational and wellbeing.
- Continued to help our staff develop within their roles, including in house training and online training.

Our aims for this year are:

- We would like to increase the number of families who use our facility. We need to do this through further advertisements and to use social media to promote our business.
- To continue to provide an excellent service, tailoring our care to the needs of our children.

### 3. MANAGER AND STAFF REPORT

#### STAFF ACHIEVEMENTS

The staff are led by Carolyn Rix and Patricia Moylan. We have two supervisors in our three and over room, who work with all the staff, in ensuring that all children are individually planned for and have a great time whilst with us.

This year has been a difficult one with the continuing of COVID-19.

However, we have also been graded GOOD by Ofsted in June 2021.

- We are continuing to include pre-school activities for all the children who attend. This is in keeping with individual structured play to suit individual needs.
- Along with the pre-school activities, our planning ensures that each child is catered for as an individual, including those children who have additional needs. It is flexible so that the children can initiate child led activities, leading to experiences of learning through play.
- We have continued to embrace the Early Years Foundation Stage Curriculum, and the free flow system, we feel that all of this has improved the quality of provision for the children.
- We work within the pre-school to improve children's speech and language skills using our Eklan speech and language training, making a real difference to children who have a speech delay.

## **Development Plans**

The staff and committee members are always striving to improve the Playcentre, our main aims for the year ahead are:

- We are striving to keep our facility open by advertising and welcoming all new enquiries.
- We ensure all children are treated equally and receive individual care and attention.
- To continue to train and supervise our staff to improve and refresh their knowledge and skills.
- That we ensure we work in partnership with parents/carers as well as childminders and other agencies to strive to ensure all children are catered for.

## **FURTHER INFORMATION**

A copy of our recent OFSTED report can be viewed at the Playcentre or on-line at [www.ofsted.gov.uk](http://www.ofsted.gov.uk)

## Treasurers Report - Kelly Gee

The Brightlingsea Pre-school is a registered charity, which is run by a Parent Management Committee. Our costs are covered by:

Two year old funding (where criteria is met)

Government Funding received for our three and four year olds.

Fees of £12.50 per session.

Two year olds are entitled to funding if the families meet the government criteria.

Funding for our 3 and 4 year olds is payable only from the start of the term following a child's third birthday. In addition, it covers 38 weeks of the year.

Non-funded children pay £12.50 per session.

We also have a breakfast club which £5.00 for 1 hour and a Lunch club which is £2.50 for half an hour.

Financially we have made a profit due to lowering staffing costs and carefully budgeting our income.

We have continued to budget carefully to ensure that we have enough money to pay the wages and bills. All in all the finances of the Pre-school are in a stable position.

We would prefer to have more children attending which would help to put us in a stronger position financially, however, with COVID-19 it is difficult to recruit more families. Fundraising is also a difficult prospect in these times.

## **5. ACKNOWLEDGEMENTS**

Thank you to all the staff, as usual you have all pulled together and kept the pre-school a wonderful place for children, especially during these difficult times.

Thank you to the council for the continued use of their building, and for all the work they have put in to keep the pre-school building and surrounding grounds in good condition.

Thank you to our committee members for all their work they do to support us.

Thank you to all the parents/carers who have supported the pre-school over the years.



**Brightlingsea Playcentre**

**Receipts and Payments Account for the Year Ended**

**31 August 2021**

	<u>2021</u>	<u>2020</u>
Income		
Fees	146,102	162,750
Fund Raising	142	0
Donations	569	
Other Income	<u>8121</u>	<u>207</u>
	154,934	162,957
Less: Expenditure		
Wages	119,880	144,130
Rent	11,217	0
Rates & Repairs	1,146	438
Insurance	2,139	1,619
Consumables	1,243	821
Equipment	863	721
Accountancy	300	300
Administration	802	454
Sundry Expenses	4,808	3,343
Course Fees	484	1,614
Depreciation - Equipment	<u>1,312</u>	<u>1,749</u>
	144,194	155,189
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	<u>£10,740</u>	<u>£7,768</u>

**Brightlingsea Playcentre**

**Balance Sheet as at**

**31 August 2021**

	<u>2021</u>		<u>2020</u>	
<b>Fixed Assets</b>				
Building at Cost	300,469		300,469	
Addition in Year	0	300,469	0	300,469
Equipment	41,472		41,472	
Additions in Year	0		0	
	41,472		41,472	
Less: Depreciation	38,105	3,367	36,983	4,489
Office Equipment	2,598		2,598	
Additions in Year	0		0	
Less: Depreciation	2,342	256	2,256	342
Furniture and Fixtures	2640		2640	
Additions in Year	0		0	
Less: Depreciation	2,328	312	2,224	416
		304,404		305,716
<b>Current Assets</b>				
Cash at Bank	57,550		45,556	
Debtors	0		0	
Cash at Building Society	5		5	
Cash in Hand	63		5	
	57,618		45,566	
<b>Current Liabilities</b>				
Creditors	300	57,318	300	45,266
		<u>361,722</u>		<u>350,982</u>
<b>Financed By:</b>				
Accumulated Fund				
Balance as at 01/09/2019		350,982		343,214
ADD: Surplus/ LESS: Deficit		£10,740		£7,768
		<u>361,722</u>		<u>350,982</u>

**The Balance Sheet and the Accounts to which it relates were approved by the Trustees at the Annual General Meeting of the Brightlingsea Playcentre on ..... (date)**

Signed.....(Trustee)

Signed.....(Trustee)

**BRIGHTLINGSEA PLAYCENTRE**  
**Registered Charity 1026524**

**Independent Examiner's Report to the Trustees of Brightlingsea Playcentre**

I report to the Charity trustees on my examination of the accounts of Brightlingsea Playcentre (The Charity) for the year ended 31<sup>st</sup> August 2021.

**Responsibilities and Basis of Report**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*M Lewis*

.....  
MARTYN LEWIS  
Martyn Lewis Chartered Accountants  
1 Brewery House  
Brook Street  
Wivenhoe  
Essex  
CO7 9DS

Dated: 18<sup>th</sup> January 2022

**BRIGHTLINGSEA PLAYCENTRE**

England & Wales - Charity number 1026524

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# Accounts

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Brightlingsea  
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Wivenhoe  
CO7 9DS

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Colchester  
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Sept 2018/Aug 2019

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Patricia Moylan

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Toni Lungley  
Patricia Moylan

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Jo Kerridge          Karen Pink  
Jo Harvey

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Sally Harman

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Kelly Gee

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### **3. Manager and staff report**

### **4. Treasurers Report**

### **5. Acknowledgements**

### **6. Appendix**

#### **Appendix 1.**

"The pre-school Learning Alliance"

#### **Appendix 2.**

"Early Years Foundation Stage Profile"

## **Appendix 3**

### **Accounts**

#### **1. BRIGHTLINGSEA PRE-SCHOOL**

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### **STAFF**

There are ten members of staff which was reduced to nine by February 2020, who work for the Brightlingsea Pre-school; one member of staff holds a degree in Early years. One has a Degree in Early Childhood and seven hold Diploma in pre-school practice or NVQs level 3. One has a Diploma in pre-school practice level 2.

We also attend other training such as:

Safeguarding

Health and safety

Early Years Foundation Stage Training

First Aid

## 2. CHAIRS REPORT - Kate Shaw

The Brightlingsea Playcentre Pre-school is an asset to this community. It gives a good start to the children's school life.

Brightlingsea has continued to grow in population with several housing developments now completed which means there is a continual need in the community for good pre-school education.

Our business has continued to provide provision for children, however, we have seen reduced numbers using it. We feel there is a number of reasons for this, such as, the school also provide a provision for pre-school children. Also, COVID -19 has had an impact with parents being wary of sending their children to attend pre-school. We also had to close for part of the year from March the 20<sup>th</sup> to the 1<sup>st</sup> of June.

It has been difficult to promote our service as we have not been able to show people around the setting when we the children are in session. We have also had to change many of our normal procedures which includes children being dropped off at the door rather than parents coming into our building.

However, we continue to provide an invaluable opportunity for children to come to a welcoming place to play and make friends, with children that they will go to school with. This is a time for parents to make new friends too. It is also a chance for parents to become actively involved in the pre-school and how it is run and this can be through joining the management committee or giving ideas or donating some of their time.

We have a fantastic team of staff; they have a continued commitment to the pre-school and to the children who attend it through these difficult times.

I would like to thank the staff for all their hard work and dedication this year.

Our achievements over the last year have been very much in keeping in line with our development plans for the pre-school.

We have:

- We have increased our advertising in the local community, we have developed a website.
- We have created support for our families during lockdown through a private Facebook page.
- We continue to support families in need who have children with special educational needs. Helping them to access the best services for their children's educational and wellbeing.
- Continued to help our staff develop within their roles, including in house training and online training during lockdown.

Our aims for this year are:

- We will continue to advertise ourselves during this difficult time, including doing a leaflet campaign within Brightlingsea.
- To continue to provide an excellent service, tailoring our care to the needs of our children.
- To increase our hours of business to cater for families who need longer hours of childcare.

### 3. MANAGER AND STAFF REPORT

#### STAFF ACHIEVEMENTS

The staff are led by Carolyn Rix and Patricia Moylan. We have two supervisors in our three and over room, who work with all the staff, in ensuring that all children are individually planned for and have a great time whilst with us.

This year has been a difficult one, with COVID-19 disrupting the children's time within pre-school. Having to close to children was a difficult decision but a necessary one. During the time we had to close we offered support to our families by sending home resources to those who were in need. Kept in contact with all families through a dedicated private page on Facebook and being available to our families throughout all the days of lockdown.

We are now back in pre-school and;

- We are continuing to include pre-school activities for all the children who attend. This is in keeping with individual structured play to suit individual needs.
- Along with the pre-school activities, our planning ensures that each child is catered for as an individual, including those children who have additional needs. It is flexible so that the children can initiate child led activities, leading to experiences of learning through play.
- We have continued to embrace the Early Years Foundation Stage Curriculum, and the free flow system, we feel that all of this has improved the quality of provision for the children.

- We work within the pre-school to improve children's speech and language skills using our Eklan speech and language training, making a real difference to children who have a speech delay.

### **Development Plans**

The staff and committee members are always striving to improve the Playcentre, our main aims for the year ahead are:

- We are striving to keep our facility open by advertising and welcoming all new enquiries.
- We will ensure that we are doing all we can to ensure that all children are treated equally and receive individual care and attention.
- To continue to train and supervise our staff to improve and refresh their knowledge and skills.
- That we ensure we work in partnership with parents/carers as well as childminders and other agencies to strive to ensure all children are catered for.

### **FURTHER INFORMATION**

A copy of our recent OFSTED report can be viewed at the Playcentre or on-line at [www.ofsted.gov.uk](http://www.ofsted.gov.uk)

## Treasurers Report - Kelly Gee

The Brightlingsea Pre-school is a registered charity, which is run by a Parent Management Committee. Our costs are covered by:

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Government Funding received for our three and four year olds.

Fees of £12.50 per session.

Two year olds are entitled to funding if the families meet the government criteria.

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Non-funded children pay £12.50 per session.

We also have a breakfast club which £5.00 for 1 hour and a Lunch club which is £2.50 for half an hour.

Financially we have made a **profit due** to lowering staffing costs and carefully budgeting our income.

We have continued to budget carefully to ensure that we have enough money to pay the wages and bills. All in all the finances of the Pre-school are in a stable position.

We would prefer to have more children attending which would help to put us in a stronger position financially, however, with COVID-19 it is difficult to recruit more families. Fundraising is also a difficult prospect in these times.

## **5. ACKNOWLEDGEMENTS**

Thank you to all the staff, as usual you have all pulled together and kept the pre-school a wonderful place for children, especially during these difficult times.

Thank you to the council for the continued use of their building, and for all the work they have put in to keep the pre-school building and surrounding grounds in good condition.

Thank you to our new committee members for joining us and all their work they do to support us.

Thank you to all the parents/carers who have supported the pre-school over the years, especially in this last year, where parents have offered more support and appreciation for our pre-school.

**Brightlingsea Playcentre**

**Receipts and Payments Account for the Year Ended**

**31 August 2020**

	<b><u>2020</u></b>	<b><u>2019</u></b>
Income		
Fees	162,750	205,675
Fund Raising	0	0
Donations		100
Other Income	<u>207</u>	<u>275</u>
	162,957	206,050
Less: Expenditure		
Wages	144,130	197,241
Rent	0	10,405
Rates & Repairs	438	534
Insurance	1,619	1,567
Consumables	821	2,360
Equipment	721	955
Accountancy	300	300
Administration	454	635
Sundry Expenses	3,343	6,466
Course Fees	1,614	0
Depreciation - Equipment	<u>1,749</u>	<u>2,332</u>
	<u>155,189</u>	<u>222,795</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	<u>£7,768</u>	<u>(£16,745)</u>

**Brightlingsea Playcentre**

**Balance Sheet as at**

**31 August 2020**

	<u>2020</u>		<u>2019</u>	
<b><u>Fixed Assets</u></b>				
Building at Cost	300,469		300,469	
Addition in Year	<u>0</u>	300,469	<u>0</u>	300,469
Equipment	41,472		41,472	
Additions in Year	<u>0</u>		<u>0</u>	
	41,472		41,472	
Less: Depreciation	<u>36,983</u>	4,489	<u>35,487</u>	5,985
Office Equipment	2,598		2,598	
Additions in Year	0		0	
Less: Depreciation	<u>2,256</u>	342	<u>2,142</u>	456
Furniture and Fixtures	2640		2640	
Additions in Year	0		0	
Less: Depreciation	<u>2,224</u>	416	<u>2,085</u>	555
		<u>305,716</u>		<u>307,465</u>
<b><u>Current Assets</u></b>				
Cash at Bank	45,556		36,630	
Debtors	0		0	
Cash at Building Society	5		5	
Cash in Hand	<u>5</u>		<u>14</u>	
	45,566		36,649	
<b><u>Current Liabilities</u></b>				
Creditors	<u>300</u>	<u>45,266</u>	<u>900</u>	<u>35,749</u>
		<b><u>350,982</u></b>		<b><u>343,214</u></b>
<b><u>Financed By:</u></b>				
Accumulated Fund				
Balance as at 01/09/2019		343,214		359,959
ADD: Surplus/ LESS: Deficit		<u>£7,768</u>		<u>(£16,745)</u>
		<b><u>350,982</u></b>		<b><u>343,214</u></b>

**The Balance Sheet and the Accounts to which it relates were approved by the Trustees at the Annual General Meeting of the Brightlingsea Playcentre on 13th November 2020**

*K Shaw*

Signed.....(Trustee)

*G Griggs*

Signed.....(Trustee)

**BRIGHTLINGSEA PLAYCENTRE**  
**Registered Charity 1026524**

**Independent Examiner's Report to the Trustees of Brightlingsea Playcentre**

I report to the Charity trustees on my examination of the accounts of Brightlingsea Playcentre (The Charity) for the year ended 31<sup>st</sup> August 2020.

**Responsibilities and Basis of Report**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*M Lewis*

.....  
MARTYN LEWIS  
Martyn Lewis Chartered Accountants  
1 Brewery House  
Brook Street  
Wivenhoe  
Essex  
CO7 9DS

Dated: 20<sup>th</sup> November 2020