

Brightlingsea Playcentre

Charity No. 1026524

Trustees' Report and Unaudited Accounts

31 August 2022

Brightlingsea Playcentre
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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

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments from:				
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
Total		133,010	133,010	154,934
Expenditure on:				
Other	7	138,769	138,769	144,194
Total		138,769	138,769	144,194
Net gains on investments		-	-	-
Net (expenditure)/income	8	(5,759)	(5,759)	10,740
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(5,759)	(5,759)	10,740
Other gains and losses				
Net movement in funds		(5,759)	(5,759)	10,740
Reconciliation of funds:				
Total funds brought forward		361,722	361,722	350,982
Total funds carried forward		355,963	355,963	361,722

Brightlingsea Playcentre**Balance Sheet**

at 31 August 2022

Charity No. 1026524

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

2 Statement of Financial Activities - prior year

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

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>

6 Other income

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

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
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

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

9 Staff costs

	2022	2021
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:

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

10 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
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>
Depreciation and impairment			
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>
Net book values			
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

	2022 £	2021 £
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 £
Restricted funds:				
Unrestricted funds:				
General funds	361,722	133,010	(138,769)	355,963
Total funds	<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>

14 Reconciliation of net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
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 £
Income and endowments from:			
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>
Total income and endowments	133,010	133,010	154,934
Expenditure on:			
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>
Total of expenditure of other costs	<u>138,769</u>	<u>138,769</u>	<u>144,194</u>
Total expenditure	<u>138,769</u>	<u>138,769</u>	<u>144,194</u>
Net gains on investments	-	-	-
	<u>(5,759)</u>	<u>(5,759)</u>	<u>10,740</u>
Net (expenditure)/income	<u>(5,759)</u>	<u>(5,759)</u>	<u>10,740</u>
Net (expenditure)/income before other gains/(losses)	<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>
Net movement in funds	<u>(5,759)</u>	<u>(5,759)</u>	<u>10,740</u>
Reconciliation of funds:			
Total funds brought forward	361,722	361,722	350,982
Total funds carried forward	<u>355,963</u>	<u>355,963</u>	<u>361,722</u>