

# BRANDON PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1029166

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1994-01-19

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

## Contact

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**Address** Brandon Preschool Playgroup  
The Brandon Centre  
Bury Road  
Brandon  
Suffolk  
IP27 0BQ

**Phone** 01842810913

**Email** [brandonpreschool@tiscali.co.uk](mailto:brandonpreschool@tiscali.co.uk)

## 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 AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Provider of good quality Pre-school education.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Suffolk

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£172,894	£157,782	-	-
2024-03-31	£160,887	£154,004	-	-
2023-03-31	£143,038	£164,356	-	-
2022-03-31	£137,978	£172,084	-	-
2021-03-31	£129,532	£148,348	-	-

## Trustees

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Name	Role	Appointed
Laura Ann Boone	Chair	2013-11-22
CLAIRE GOLDSTONE		
Clare Louise Taylor		2017-10-18
Laura Smith		2019-01-16
Patricia Masango		2022-10-13

**BRANDON PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1029166

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# Accounts

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## **Brandon Pre-school Playgroup**

### **Annual Report for the year ended 31<sup>st</sup> March 2025.**

The trustees present their annual report and financial statement of the charity for the year ended 31<sup>st</sup> March 2025. The financial statement has been prepared in accordance with the accounting policies set out in our Constitution, The Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### **Aims and activities for the public benefit.**

The aims of the pre-school are 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 and by:

- (a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives and in planning future activities.

### **Trustee's Report**

We continue to make progress towards becoming a Charitable Incorporated Organisation (CIO). We now have our new registration with the Charity Commission and have submitted our application to Ofsted. Once the new organisation has been registered by Ofsted, we can start the process of transferring everything across in preparation for closing down the old registration and switching over to the new one.

After some difficult previous years, we have made a profit this year for the second year running. This is good news as we can replenish our reserves after they had been depleted in previous years.

As a charity we are not expected to make large amounts of profit, and we want the playgroup to benefit from spending on fair wages for staff and wonderful resources for your children as much as we can, but we also need to ensure that we have adequate reserves to ensure we have the finances to cope with a fluctuating economy.

The trustees would like to thank staff and volunteers for their dedication and hard work throughout the year.

### **Structure, Governance and Management**

The pre-school is a registered charity, number 1029166, and is constituted under the Pre-school Learning Alliance Model Pre-school Constitution 2011, adopted by the Trustees on the 24<sup>th</sup> October 2012.

At the Annual General Meeting (AGM), Trustees will be elected by parents (members) of the pre-school. The minimum number of elected trustees shall be 5 and the maximum shall be 12. Trustees can co-opt up to 3 further Trustees at any time after the AGM.

The Trustees shall hold at least 2 meetings each year. Every issue considered by the Trustees at meetings may be determined by a simple majority vote.

A Trustee must absent himself or herself from any discussions in which it is possible that a conflict of interest may arise and may take no part in any vote on the matter.

### **Reference and Administrative Details**

Names of the Trustees who manage the charity:

Laura Boone (Chairperson)  
Claire Goldstone (Treasurer)  
Hannah Jordan (elected 25/03/25)  
Patricia Masango  
Lee Pittingale (retired 25/11/24)  
Kendal Savage (elected 25/03/25)  
Laura Smith (Secretary)  
Clare Taylor

Name of trustees holding title to property belonging to the charity:

Laura Boone  
Claire Goldstone

Approved by the Trustees on 12<sup>th</sup> January 2026 and signed on their behalf by:



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Laura Boone  
Chairperson

Charity registration number: 1029166

**BRANDON PRE-SCHOOL PLAYGROUP  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Kingfisher Business Services Ltd  
Casita  
Castle Lane  
Thetford  
Norfolk  
IP24 2ER

**Brandon Pre-School Playgroup  
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# Brandon Pre-School Playgroup Trustees' Report For The Year Ended 31 March 2025

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The trustees present their report and the financial statements for the year ended 31 March 2025.

## Achievements and Performance

### Main Achievements

We continue to make progress towards becoming a Charitable Incorporated Organisation (CIO). We now have our new registration with the Charity Commission and have submitted our application to Ofsted. Once the new organisation has been registered by Ofsted, we can start the process of transferring everything across in preparation for closing down the old registration and switching over to the new one.

After some difficult previous years, we have made a profit this year for the second year running. This is good news as we can replenish our reserves after they had been depleted in previous years.

As a charity we are not expected to make large amounts of profit, and we want the playgroup to benefit from spending on fair wages for staff and wonderful resources for your children as much as we can, but we also need to ensure that we have adequate reserves to ensure we have the finances to cope with a fluctuating economy.

The trustees would like to thank staff and volunteers for their dedication and hard work throughout the year.

## Structure, Governance and Management

### Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

### General

The pre-school is a registered charity, number 1029166, and is constituted under the Pre-school Learning Alliance Model Pre-school Constitution 2011, adopted by the Trustees on the 24th October 2012.

At the Annual General Meeting (AGM), Trustees will be elected by parents (members) of the preschool. The minimum number of elected trustees shall be 5 and the maximum shall be 12. Trustees can co-opt up to 3 further Trustees at any time after the AGM.

The Trustees shall hold at least 2 meetings each year. Every issue considered by the Trustees at meetings may be determined by a simple majority vote.

A Trustee must absent himself or herself from any discussions in which it is possible that a conflict of interest may arise and may take no part in any vote on the matter.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## Reference and Administrative Details

### Trustees

Laura Boone - Chair of Trustees  
Claire Goldstone - Treasurer  
Hannah Jordan (appointed 25/03/2025)  
Patricia Massango  
Lee Pittingdale (resigned 25/11/2024)  
Kendal Savage (appointed 25/03/2025)  
Laura Smith  
Clare Taylor

### Charity Number

1029166

### Principal Address

The Brandon Centre  
Bury Road  
BRANDON  
Suffolk  
IP27 0BQ

**Brandon Pre-School Playgroup  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Independent Examiner**

Peter Turner ACMA, CGMA  
Kingfisher Business Services Ltd  
Casita  
Castle Lane  
Thetford  
Norfolk  
IP24 2ER

**Brandon Pre-School Playgroup  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:



Laura Boone

Trustee

07/11/2025

**Brandon Pre-School Playgroup  
Independent Examiner's Report to the Trustees of Brandon Pre-School Playgroup  
For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of Brandon Pre-School Playgroup (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

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

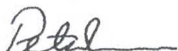
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I 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 Trust 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 contents 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.



Peter Turner ACMA, CGMA  
07/11/2025  
Kingfisher Business Services Ltd  
Casita  
Castle Lane  
Thetford  
Norfolk  
IP24 2ER

**Brandon Pre-School Playgroup  
Statement of Financial Activities  
For The Year Ended 31 March 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	3	171,959	159,358
Other trading activities	4	710	1,350
Investments	5	225	179
		<u>172,894</u>	<u>160,887</u>
<b>EXPENDITURE ON:</b>			
Raising funds	6	(157,782)	(154,004)
Charitable activities:	6		
		<u>15,112</u>	<u>6,883</u>
<b>NET INCOME</b>			
		<u>15,112</u>	<u>6,883</u>
<b>NET MOVEMENT IN FUNDS</b>			
		15,112	6,883
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		11,332	4,449
<b>TOTAL FUNDS CARRIED FORWARD</b>	11	<u><u>26,444</u></u>	<u><u>11,332</u></u>

The notes on pages 7 to 10 form part of these financial statements.

**Brandon Pre-School Playgroup  
Statement of Financial Position  
As At 31 March 2025**

		2025	2024
	Notes	Unrestricted funds £	Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		30,477	28,661
		<u>30,477</u>	<u>28,661</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>10</b>	(4,033)	(17,329 )
		<u>26,444</u>	<u>11,332</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			
		<u>26,444</u>	<u>11,332</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>26,444</u>	<u>11,332</u>
<b>NET ASSETS</b>			
		<u>26,444</u>	<u>11,332</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		26,444	11,332
		<u>26,444</u>	<u>11,332</u>
<b>TOTAL FUNDS</b>	<b>11</b>	<u>26,444</u>	<u>11,332</u>

On behalf of the board



Claire Goldstone

Trustee  
07/11/2025

The notes on pages 7 to 10 form part of these financial statements.

**Brandon Pre-School Playgroup  
Notes to the Financial Statements  
For The Year Ended 31 March 2025**

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**1. General Information**

Brandon Pre-School Playgroup is an unincorporated charity registered with the Charity Commission, registered charity number 1029166. The principal address is The Brandon Centre, Bury Road, BRANDON, Suffolk, IP27 0BQ.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2.3. Incoming Resources**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**2.4. Resources Expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**2.6. Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

**2.7. Pensions**

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

**3. Income from Donations and Legacies**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	20	-
Other	171,939	159,358
	<u>171,959</u>	<u>159,358</u>

**Brandon Pre-School Playgroup**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Income from Other Trading Activities**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	710	1,350

**5. Investment Income**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	225	179

**6. Analysis of Expenditure**

	2025		
	Activities undertaken directly	Support costs (see note 7 )	Total
	£	£	£
Raising funds	123,019	34,763	157,782

	2024		
	Activities undertaken directly	Support costs (see note 7 )	Total
	£	£	£
Raising funds	134,146	19,858	154,004

**7. Support Costs**

	2025
	Raising funds
	£
Premises expenses	1,375
General administration	30,780
Interest payable	136
Governance costs	2,472
	<u>34,763</u>

**Brandon Pre-School Playgroup**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	461
General administration	17,234
Interest payable	142
Governance costs	2,021
	19,858
	19,858

**8. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	105,320	114,557
Other pension costs	3,858	1,643
	109,178	116,200
	109,178	116,200

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**9. Average Number of Employees**

Average number of employees during the year was: 9 (2024: 10)

**10. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1	-
Other creditors	302	328
Taxation and social security	-	13,595
Accruals and deferred income	3,730	3,406
	4,033	17,329
	4,033	17,329

**11. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	11,332	172,894	(157,782)	26,444
	11,332	172,894	(157,782)	26,444
<b>Total funds</b>	11,332	172,894	(157,782)	26,444

**Brandon Pre-School Playgroup**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	4,449	160,887	(154,004)	11,332
<b>Total funds</b>	<u>4,449</u>	<u>160,887</u>	<u>(154,004)</u>	<u>11,332</u>

**12. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**13. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**BRANDON PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1029166

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# Accounts

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## Brandon Pre-school Playgroup

### Annual Report for the year ended 31<sup>st</sup> March 2024.

The trustees present their annual report and financial statement of the charity for the year ended 31<sup>st</sup> March 2024. The financial statement has been prepared in accordance with the accounting policies set out in our Constitution, The Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### Aims and activities for the public benefit.

The aims of the pre-school are 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 and by:

- (a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives and in planning future activities.

### Trustee's Report

We are making slow but steady progress towards becoming a Charitable Incorporated Organisation (CIO). We are ready to register the new CIO with the Charity Commission and will then submit our application to Ofsted. Once we have been registered by Ofsted, we can prepare to close down the old registration and switch over to the new one.

After having made a loss over the previous few years, we have made a small profit this year. We had been working hard to address our financial robustness and fortunately in the past we had benefitted from a period where we had been accruing profits which has cushioned us during those difficult years.

As a charity we are not expected to make large amounts of profit, and we want the playgroup to benefit from spending on fair wages for staff and wonderful resources for your children as much as we can.

The trustees would like to thank staff and volunteers for their dedication and hard work throughout the year.

## Structure, Governance and Management

The pre-school is a registered charity, number 1029166, and is constituted under the Pre-school Learning Alliance Model Pre-school Constitution 2011, adopted by the Trustees on the 24<sup>th</sup> October 2012.

At the Annual General Meeting (AGM), Trustees will be elected by parents (members) of the pre-school. The minimum number of elected trustees shall be 5 and the maximum shall be 12. Trustees can co-opt up to 3 further Trustees at any time after the AGM.

The Trustees shall hold at least 2 meetings each year. Every issue considered by the Trustees at meetings may be determined by a simple majority vote.

A Trustee must absent himself or herself from any discussions in which it is possible that a conflict of interest may arise and may take no part in any vote on the matter.

## Reference and Administrative Details

Names of the Trustees who manage the charity:

Laura Boone (Chairperson)  
Rebecca Connor (retired February 2024)  
Olivia Davey (retired February 2024)  
Kimberly Egan-Welch (retired February 2024)  
Claire Goldstone (Treasurer)  
Gemma Hargreaves (retired October 2023)  
Patricia Masango  
Laura Smith (Secretary)  
Sam Snaith (retired February 2024)  
Clare Taylor

Name of trustees holding title to property belonging to the charity:

Laura Boone  
Claire Goldstone

Approved by the Trustees on 30<sup>th</sup> January 2025 and signed on their behalf by:



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Laura Boone  
Chairperson

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2024**  
**for**  
**Brandon Pre-school Playgroup**

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Brandon Pre-school Playgroup

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for the year ended 31st March 2024

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**Brandon Pre-school Playgroup**

**Report of the Trustees**  
**for the year ended 31st March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1029166

**Principal address**

The Brandon Centre  
Bury Road  
Brandon  
Suffolk  
IP27 0BQ

**Trustees**

Mrs L Boone  
Mrs C Goldstone  
Mrs R Connor (resigned 29.2.24)  
Mrs C Taylor  
Mrs L Smith  
Mrs P MacLeod (resigned 27.4.23)  
Mrs R Dibley (resigned 29.2.24)  
Mrs K Egan-Welch (resigned 29.2.24)  
Mrs K Rolph (appointed 29.2.24)  
Mr L Pittingale (appointed 29.2.24)  
Mrs P Masango

**Independent Examiner**

Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Approved by order of the board of trustees on 19th September '24 and signed on its behalf by:

  
.....  
Mrs L Boone - Trustee

**Independent Examiner's Report to the Trustees of  
Brandon Pre-school Playgroup**

**Independent examiner's report to the trustees of Brandon Pre-school Playgroup**

I report to the charity trustees on my examination of the accounts of Brandon Pre-school Playgroup (the Trust) for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust'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 Trust 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.



Patrick Smith FCCA

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Date: 20/9/24.....

**Brandon Pre-school Playgroup**

**Statement of Financial Activities**  
**for the year ended 31st March 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		159,358	142,081
Other trading activities	2	1,350	910
Investment income	3	<u>179</u>	<u>47</u>
<b>Total</b>		<b><u>160,887</u></b>	<b><u>143,038</u></b>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>		<b><u>134,146</u></b>	<b><u>142,212</u></b>
Raising donations and legacies		134,146	142,212
Other		<u>19,858</u>	<u>22,144</u>
<b>Total</b>		<b><u>154,004</u></b>	<b><u>164,356</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>6,883</b>	<b>(21,318)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>4,449</u>	<u>25,767</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>11,332</u></u></b>	<b><u><u>4,449</u></u></b>

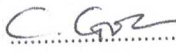
The notes form part of these financial statements

**Brandon Pre-school Playgroup**

**Balance Sheet**  
**31st March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		28,661	19,088
<b>CREDITORS</b>			
Amounts falling due within one year	7	(17,329)	(14,639)
<b>NET CURRENT ASSETS</b>		<u>11,332</u>	<u>4,449</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11,332</u>	<u>4,449</u>
<b>NET ASSETS</b>		<u>11,332</u>	<u>4,449</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>11,332</u>	<u>4,449</u>
<b>TOTAL FUNDS</b>		<u>11,332</u>	<u>4,449</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
20th Sept 2024 ..... and were signed on its behalf by:

  
.....  
Mrs C Goldstone - Trustee

**Notes to the Financial Statements  
for the year ended 31st March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b><u>1,350</u></b>	<b><u>910</u></b>

**Brandon Pre-school Playgroup**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2024**

**3. INVESTMENT INCOME**

2024	2023
£	£
<u>179</u>	<u>47</u>

Bank interest

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**5. STAFF COSTS**

2024	2023
£	£
114,557	118,363
<u>1,643</u>	<u>1,577</u>
<u>116,200</u>	<u>119,940</u>

Wages and salaries  
Other pension costs

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

	2024	2023
General	<u>10</u>	<u>10</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

**INCOME AND ENDOWMENTS FROM**

Donations and legacies

Unrestricted  
fund  
£  
142,081

Other trading activities

910

Investment income

47

**Total**

143,038

**EXPENDITURE ON**

**Raising funds**

Raising donations and legacies

142,212

142,212

Other

22,144

**Total**

164,356

**Notes to the Financial Statements - continued  
for the year ended 31st March 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>NET INCOME/(EXPENDITURE)</b>	(21,318)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	25,767
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,449</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	£	£
Social security and other taxes	<b>13,595</b>	13,677
Other creditors	<b>328</b>	332
Accrued expenses	<u><b>3,406</b></u>	<u>630</u>
	<u><b>17,329</b></u>	<u>14,639</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>4,449</b>	<b>6,883</b>	<b>11,332</b>
	<u>4,449</u>	<u>6,883</u>	<u>11,332</u>
<b>TOTAL FUNDS</b>			
	<u><b>4,449</b></u>	<u><b>6,883</b></u>	<u><b>11,332</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>160,887</b>	<b>(154,004)</b>	<b>6,883</b>
	<u>160,887</u>	<u>(154,004)</u>	<u>6,883</u>
<b>TOTAL FUNDS</b>			
	<u><b>160,887</b></u>	<u><b>(154,004)</b></u>	<u><b>6,883</b></u>

**Brandon Pre-school Playgroup**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2024**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	25,767	(21,318)	4,449
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>25,767</u>	<u>(21,318)</u>	<u>4,449</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	143,038	(164,356)	(21,318)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>143,038</u>	<u>(164,356)</u>	<u>(21,318)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	25,767	(14,435)	11,332
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>25,767</u>	<u>(14,435)</u>	<u>11,332</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	303,925	(318,360)	(14,435)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>303,925</u>	<u>(318,360)</u>	<u>(14,435)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

**Brandon Pre-school Playgroup**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>	<b>124,710</b>	<b>110,748</b>
Suffolk CC grant	32,682	25,104
Fee income	623	4,825
Other income	1,343	1,404
Breakfast and lunch club		
	<b>159,358</b>	<b>142,081</b>
<b>Other trading activities</b>	<b>1,350</b>	<b>910</b>
Fundraising events		
<b>Investment income</b>	<b>179</b>	<b>47</b>
Bank interest		
<b>Total incoming resources</b>	<b>160,887</b>	<b>143,038</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>	<b>114,557</b>	<b>118,363</b>
Wages	1,643	1,577
Pensions	5,900	5,027
Equipment and materials	12,046	15,929
Service charges	-	1,316
Trips and excursions		
	<b>134,146</b>	<b>142,212</b>
<b>Support costs</b>		
<b>Management</b>	<b>461</b>	<b>707</b>
Rates	2,674	1,889
Telephone	12,029	11,825
Computer expenses	92	97
Repairs and renewals	1,835	2,449
Sundries	85	1,172
Subs and insurance	519	368
Training		
	<b>17,695</b>	<b>18,507</b>
<b>Finance</b>	<b>142</b>	<b>164</b>
Bank charges		
<b>Governance costs</b>	<b>762</b>	<b>654</b>
Accountancy	762	654
Carried forward		

This page does not form part of the statutory financial statements

**Brandon Pre-school Playgroup**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2024**

	2024 £	2023 £
<b>Governance costs</b>		
Brought forward	762	654
Professional fees	1,129	2,640
DBS checks	130	179
	<u>2,021</u>	<u>3,473</u>
Total resources expended	154,004	164,356
Net income/(expenditure)	<u>6,883</u>	<u>(21,318)</u>

This page does not form part of the statutory financial statements

**BRANDON PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1029166

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# Accounts

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## **Brandon Pre-school Playgroup**

### **Annual Report for the year ended 31<sup>st</sup> March 2023.**

The trustees present their annual report and financial statement of the charity for the year ended 31<sup>st</sup> March 2023. The financial statement has been prepared in accordance with the accounting policies set out in our Constitution, The Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### **Aims and activities for the public benefit.**

The aims of the pre-school are 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 and by:

- (a) Offering appropriate pay, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives and in planning future activities.

### **Chair's Report**

During the financial year for 2022 – 2023 we had a change of manager with Carman taking on the role and on behalf of the committee I would like to congratulate her on doing a great job. Donna has been supporting her as Deputy Manager and together they make a really strong team. Staff have also been really supportive whilst she was getting to grips with the role and things seem to be running really smoothly. I would like to thank all the staff for their hard work and dedication.

The committee are continuing to work towards re-registering the pre-school as a CIO (Charitable Incorporated Organisation), the process is taking a while but we're getting there. At some point in the future, we will have to hold a meeting to close down the current registration, so if you see letters come out about us closing, please don't be alarmed – we're not actually closing. We have to set up a new registration with the Charity Commission and Ofsted and once everything is ready, we close down the old registration and switch over to the new one.

The current financial climate is certainly providing us with some challenges. We have seen a significant rise in our service charges which includes all our utility costs. In the meantime, the National Living Wage has increased by around 20% over the last 2 years which has certainly impacted our wages bill. To make sure we remain viable we will be looking at our fees structure in the next few weeks.

I would like to thank the committee for their continuing support for the preschool. Without that support the preschool would not be able to run. I would especially like to thank Claire Goldstone, our treasurer. She has now been treasurer for the preschool for 14 years! She's been trying to step down for the last few years, but we've not managed to find a replacement so that we could let her go. This will likely be her last AGM as once we switch over to the new registration someone else will have to take over responsibility for overseeing the preschool's finances.

Laura Boone, Chairperson

### **Treasurer's Report**

We have made a loss this year as in the previous year, but the loss is significantly less, and we have put measures in place to protect against this in the future years. In the years before, we had been accruing profits and this has led us to having a healthy reserves policy in case of future difficulties and still leaves us in a financially healthy position. As well as this we have been having an ongoing dispute over printing services, which has been costly but has now been resolved.

As a charity we are not expected to make large amounts of profit and we want the playgroup to benefit from spending on fair wages for staff and wonderful resources for your children as much as we can.

£143,038 – Income

£164,356 – Expenditure

We continue to review our charges and wages and have ensured that no loss will be made next year and continue to work to find a balance for the future.

Claire Goldstone, Treasurer

### **Manager's Report**

We have had a busy year in Preschool, I have now been manager just short of a year and feel I have settled in quickly to the role with the support of Donna as deputy and the staff. Preschool is running very well, the children settled in very quickly. We have good communication with the parents, using Memos on tapestry. We were lucky enough to have a visit from Miraikers wonderful world of Puppets. Which is always a fantastic day.

Our books are full with a large waiting list. We have lots of enquires about the new 2-year funding for working parents. At the moment we have no spaces available but have put them on our waiting List for September.

Rebecka is attending university twice a week to get a degree in Early Childhood Studies

Sarah is doing her Level 3 childcare qualification and Lisa has one more session until she has completed her cache Level 3 special educational needs Co-ordinator in the early year setting award.

We were lucky enough to have had our garden work completed. The workmen replaced all the sleepers around the planters, replaced the gas cupboard door and lifted some of the block paving. Making it a safer area.

A big thank you to this year parents for supporting donating items from our wish board this really is a big help to us.

We would like to take this opportunity to thank my team and you the parents for your continued support of the preschool and thank the committee for their support.

Carman Derbyshire, Preschool Manager

### **Structure, Governance and Management**

The pre-school is a registered charity, number 1029166, and is constituted under the Pre-school Learning Alliance Model Pre-school Constitution 2011, adopted by the Trustees on the 24<sup>th</sup> October 2012.

At the Annual General Meeting (AGM), Trustees will be elected by parents (members) of the pre-school. The minimum number of elected trustees shall be 5 and the maximum shall be 12. Trustees can co-opt up to 3 further Trustees at any time after the AGM.

The Trustees shall hold at least 2 meetings each year. Every issue considered by the Trustees at meetings may be determined by a simple majority vote.

A Trustee must absent himself or herself from any discussions in which it is possible that a conflict of interest may arise and may take no part in any vote on the matter.

### **Reference and Administrative Details**

Names of the Trustees who manage the charity:

Laura Boone (Chairperson)  
Rebecca Connor  
Olivia Davey (elected October 2022)  
Rebecca Dibley  
Kimberly Egan-Welch (elected March 2022)  
Claire Goldstone (Treasurer)  
Gemma Hargreaves (elected October 2002, retired October 2023)  
Patricia Masango (elected October 2022)  
Marie Shead (retired October 2022)  
Laura Smith (Secretary)  
Sam Snaith (elected October 2022)  
Clare Taylor

Name of trustees holding title to property belonging to the charity:

Laura Boone  
Claire Goldstone

Approved by the Trustees on 13<sup>th</sup> October 2022 and signed on their behalf by:



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Laura Boone  
Chairperson

**BRANDON PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1029166

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# Accounts

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## **Brandon Pre-school Playgroup**

### **Annual Report for the year ended 31<sup>st</sup> March 2022.**

The trustees present their annual report and financial statement of the charity for the year ended 31<sup>st</sup> March 2022. The financial statement has been prepared in accordance with the accounting policies set out in our Constitution, The Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### **Aims and activities for the public benefit.**

The aims of the pre-school are 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 and by:

- (a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives and in planning future activities.

### **Chair's Report**

This has been another year of negotiating the Covid landscape, trying to keep the setting running as near to normal as possible, whilst still keeping everyone safe. Although its been good to have a lot of the Covid restrictions lifted it can be a bit nerve wracking at the same time, after all, Covid is still out there, and the more vulnerable in our community still need protecting.

Alongside this we have the current financial situation to worry about and we are aware that some of our families are already feeling the effects of this.

I would like to congratulate our staff on the amazing job they are doing to rise above all these worries and ensure that the experience that the children attending have is the best that it can be day after day. They are so committed to making sure that your children feel safe and happy and develop well during their time here and are protected from anything negative going on in the world outside these walls.

We are also looking at ways of protecting the volunteers on the management committee by looking at our governance model. As you will have seen from the information sent out inviting you to come this evening, we are looking at changing our registration with the Charity Commission to become an incorporated organisation. We will be covering this a little later on in this meeting.

I would like to take this opportunity to thank Donna and Sue for doing such a fantastic job. They really do work so hard, and the rest of the staff deserve just as much praise for the amazing work they are all doing as well.

And, of course, the committee continue to do a brilliant job managing the preschool. All of us are volunteers and most of us have jobs and families to look after but the whole team really pull together and do their best to ensure that this organisation is well managed and the staff feel supported.

Laura Boone, Chairperson

### **Treasurer's Report**

We have made a loss this year as in the previous year, this has mostly been because of rise in wages as we try to keep up with the Minimum Living wage increases. We have also been having an ongoing dispute over printing services, which has been costly but has now been resolved. We will be putting measures in place to protect against this in the future years. In the years before, we had been accruing profits and this has lead us to having a healthy reserves policy in case of future difficulties and still leaves us in a financially healthy position.

We continue to review our charges and wages and have are working to ensure that no loss will be made next year and continue to work to find a balance for the future.

Claire Goldstone, Treasurer

### **Manager's Report**

We had a busy year last year and was sad to say goodbye to the children moving on to their next settings. During the year we had some great activities including visits from Miraiker's World of Puppets and Wild Science who brought in a variety of creatures for the children to meet. We joined Matt from the library too celebrate World Book Day, had parties for the Queen's Jubilee and Christmas and we also started our annual visit to Banham Zoo which was a great success.

These activities will hopefully be repeated again this year.

We still have a waiting list mainly of 2-year-olds however we have found with the price increase parents are choosing to wait until their child is funded or only taking. This has meant our afternoon sessions are lower this term, but I am sure these will fill up in January when the children move to being funded.

A big well done to Rebecka for passing her level 3 diploma and to Sarah who is just starting hers.

I would like to thank all the staff for their hard work and support over the past year

A big thank you to all this year's parents for your support donating items from our wish list this really is a big help to us.

Lastly thank you to the committee for their work and support to keep Playgroup running.

### **Structure, Governance and Management**

The pre-school is a registered charity, number 1029166, and is constituted under the Pre-school Learning Alliance Model Pre-school Constitution 2011, adopted by the Trustees on the 24<sup>th</sup> October 2012.

At the Annual General Meeting (AGM), Trustees will be elected by parents (members) of the pre-school. The minimum number of elected trustees shall be 5 and the maximum shall be 12. Trustees can co-opt up to 3 further Trustees at any time after the AGM.

The Trustees shall hold at least 2 meetings each year. Every issue considered by the Trustees at meetings may be determined by a simple majority vote.

A Trustee must absent himself or herself from any discussions in which it is possible that a conflict of interest may arise and may take no part in any vote on the matter.

### **Reference and Administrative Details**

Names of the Trustees who manage the charity:

Laura Boone (Chairperson)  
Rebecca Connor  
Anastasia Corciulo (retired March 2022)  
Rebecca Dibley (elected March 2022)  
Claire Goldstone (Treasurer)  
Kimberly Egan-Welch (elected March 2022)  
Paraskevi Kontudi (retired March 2022)  
Paris MacLeod (elected March 2022)  
Marie Shead (elected March 2022)  
Laura Smith (Secretary)  
Clare Taylor

Name of trustees holding title to property belonging to the charity:

Laura Boone  
Claire Goldstone

Approved by the Trustees on 13<sup>th</sup> October 2022 and signed on their behalf by:



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Laura Boone  
Chairperson

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2022**  
**for**  
**Brandon Pre-school Playgroup**

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

**Brandon Pre-school Playgroup**

**Contents of the Financial Statements**  
**for the year ended 31st March 2022**

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<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 9
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**Brandon Pre-school Playgroup**

**Report of the Trustees**  
**for the year ended 31st March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1029166

**Principal address**

The Brandon Centre  
Bury Road  
Brandon  
Suffolk  
IP27 0BQ


**Trustees**

L Boone  
C Goldstone  
R Connor  
C Taylor  
L Smith  
Mrs P MacLeod (appointed 24.3.22)  
Mrs R Dibley (appointed 24.3.22)  
Mrs K Egan-Welch (appointed 15.3.22)  
Mrs M Shead (appointed 15.3.22)

**Independent Examiner**

Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Approved by order of the board of trustees on .....12/10/2022..... and signed on its behalf by:

  
.....  
L Boone - Trustee

**Independent Examiner's Report to the Trustees of  
Brandon Pre-school Playgroup**

**Independent examiner's report to the trustees of Brandon Pre-school Playgroup**

I report to the charity trustees on my examination of the accounts of Brandon Pre-school Playgroup (the Trust) for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust'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 Trust 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.



Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 OAU

Date: .....18 October 2022.....

**Brandon Pre-school Playgroup**

**Statement of Financial Activities**  
**for the year ended 31st March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		136,300	129,507
Other trading activities	2	1,674	-
Investment income	3	<u>4</u>	<u>25</u>
<b>Total</b>		<b><u>137,978</u></b>	<b><u>129,532</u></b>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies		<u>145,095</u>	<u>127,805</u>
		145,095	127,805
Other		<u>26,989</u>	<u>20,543</u>
<b>Total</b>		<b><u>172,084</u></b>	<b><u>148,348</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(34,106)</b>	<b>(18,816)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>59,873</b>	<b>78,689</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>25,767</u></b>	<b><u>59,873</u></b>


The notes form part of these financial statements

**Brandon Pre-school Playgroup**

**Balance Sheet**  
**31st March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		33,199	64,465
<b>CREDITORS</b>			
Amounts falling due within one year	7	(7,432)	(4,592)
		<u>25,767</u>	<u>59,873</u>
<b>NET CURRENT ASSETS</b>			
		<u>25,767</u>	59,873
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>25,767</u>	<u>59,873</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Unrestricted funds	8	<u>25,767</u>	<u>59,873</u>
<b>TOTAL FUNDS</b>			
		<u>25,767</u>	<u>59,873</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
C Goldstone - Trustee

## **Brandon Pre-school Playgroup**

### **Notes to the Financial Statements** **for the year ended 31st March 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **2. OTHER TRADING ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b><u>1,674</u></b>	<b><u>-</u></b>

**Brandon Pre-school Playgroup**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2022**

**3. INVESTMENT INCOME**

	<b>2022</b>	2021
	£	£
Bank interest	<u>4</u>	<u>25</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**5. STAFF COSTS**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>125,242</b>	113,126
Other pension costs	<u>1,715</u>	<u>1,222</u>
	<b><u>126,957</u></b>	<b><u>114,348</u></b>

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

	<b>2022</b>	2021
General	<u>10</u>	<u>11</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	129,507
Investment income	<u>25</u>
<b>Total</b>	<b><u>129,532</u></b>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Raising donations and legacies	<u>127,805</u>
	127,805
Other	<u>20,543</u>
<b>Total</b>	<b><u>148,348</u></b>

**Brandon Pre-school Playgroup**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>NET INCOME/(EXPENDITURE)</b>	(18,816)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	78,689
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>59,873</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Social security and other taxes	6,486	3,670
Other creditors	364	370
Accrued expenses	<u>582</u>	<u>552</u>
	<u>7,432</u>	<u>4,592</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	59,873	(34,106)	25,767
<b>TOTAL FUNDS</b>	<u>59,873</u>	<u>(34,106)</u>	<u>25,767</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	137,978	(172,084)	(34,106)
<b>TOTAL FUNDS</b>	<u>137,978</u>	<u>(172,084)</u>	<u>(34,106)</u>

**Notes to the Financial Statements - continued  
for the year ended 31st March 2022**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	78,689	(18,816)	59,873
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>78,689</u>	<u>(18,816)</u>	<u>59,873</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	129,532	(148,348)	(18,816)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>129,532</u>	<u>(148,348)</u>	<u>(18,816)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	78,689	(52,922)	25,767
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>78,689</u>	<u>(52,922)</u>	<u>25,767</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	267,510	(320,432)	(52,922)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>267,510</u>	<u>(320,432)</u>	<u>(52,922)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**Brandon Pre-school Playgroup**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Suffolk CC grant	116,064	111,216
Fee income	19,157	17,264
Other income	491	1,027
Breakfast and lunch club	588	-
	<u>136,300</u>	<u>129,507</u>
<b>Other trading activities</b>		
Fundraising events	1,674	-
<b>Investment income</b>		
Bank interest	4	25
<b>Total incoming resources</b>	<b>137,978</b>	<b>129,532</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	125,242	113,126
Pensions	1,715	1,222
Equipment and materials	7,139	5,151
Service charges	10,999	8,306
	<u>145,095</u>	<u>127,805</u>
<b>Support costs</b>		
<b>Management</b>		
Rates	180	-
Telephone	1,396	1,350
Computer expenses	18,775	12,789
Repairs and renewals	93	90
Sundries	2,154	2,829
Subs and insurance	1,114	1,113
Training	1,256	477
	<u>24,968</u>	<u>18,648</u>
<b>Finance</b>		
Bank charges	158	121
<b>Governance costs</b>		
Accountancy	612	570
Professional fees	1,048	903
Carried forward	1,660	1,473

This page does not form part of the statutory financial statements

**Brandon Pre-school Playgroup**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2022**

	2022	2021
	£	£
<b>Governance costs</b>		
Brought forward	1,660	1,473
DBS checks	<u>203</u>	<u>301</u>
	<u>1,863</u>	<u>1,774</u>
Total resources expended	<u>172,084</u>	<u>148,348</u>
<b>Net expenditure</b>	<u><u>(34,106)</u></u>	<u><u>(18,816)</u></u>

This page does not form part of the statutory financial statements

**BRANDON PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1029166

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# Accounts

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# **Brandon Pre-school Playgroup**

## **Annual Report for the year ended 31<sup>st</sup> March 2021.**

The trustees present their annual report and financial statement of the charity for the year ended 31<sup>st</sup> March 2021. The financial statement has been prepared in accordance with the accounting policies set out in our Constitution, The Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

## **Aims and activities for the public benefit.**

The aims of the pre-school are 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 and by:

- (a) Offering appropriate pay, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives and in planning future activities.

## **Chair's Report**

The year started with the preschool temporarily closed due to Covid 19 lockdown. Sadly, we had just said goodbye to Manager Cindy Hills, after 18 years of working at Brandon Preschool.

In May we welcomed new manager, Paula Walker, whilst still in lockdown, but preparing to open.

Brandon Preschool opened again in June, though initially with just small groups or 'bubbles' of eight children and three staff, to manage the Covid risk. Vulnerable children and children of key workers were prioritised for these 'bubbles.'

Staff had to learn new ways of working to reduce the risk of infection and worked hard to keep everyone safe, knowing they were potentially putting themselves, and therefore their families at risk of exposure.

Behind the scenes, the committee met frequently via Zoom as we tried our best to keep on top of constantly changing guidance from government and reviewing policies as necessary.

During the course of the year, there were times when it was not considered safe for schools to be open and yet Early Years providers were expected to carry on working in an environment where social distancing just wasn't possible.

The committee decided, after seeking advice from the Early Years Alliance, to cancel the Annual General Meeting, because of the pandemic situation.

Staff have proved themselves over and over again to be committed, hard-working and incredibly brave considering what they were facing.

The year ended with Covid still ruling almost every aspect of our lives as we continued to adapt to an ever changing situation.

Laura Boone, Chairperson

#### Treasurer's Report

We saw a loss this year for the second year in a row, though the loss was less this year. We continue to use our funding to benefit the children to the best of our abilities. Part of this is to maintain salaries which allow high quality staff to be retained. We have made changes to our printing service to make long term savings and are aware that we cannot continue to make the losses we are, although we still have enough reserves to support us in the immediate future.

Claire Goldstone, Treasurer

### **Structure, Governance and Management**

The pre-school is a registered charity, number 1029166, and is constituted under the Pre-school Learning Alliance Model Pre-school Constitution 2011, adopted by the Trustees on the 24<sup>th</sup> October 2012.

At the Annual General Meeting (AGM), Trustees will be elected by parents (members) of the pre-school. The minimum number of elected trustees shall be 5 and the maximum shall be 12. Trustees can co-opt up to 3 further Trustees at any time after the AGM.

The Trustees shall hold at least 2 meetings each year. Every issue considered by the Trustees at meetings may be determined by a simple majority vote.

A Trustee must absent himself or herself from any discussions in which it is possible that a conflict of interest may arise and may take no part in any vote on the matter.

### **Reference and Administrative Details**

Names of the Trustees who manage the charity:

Laura Boone (Chairperson)  
Rebecca Connor  
Anastasia Corciulo

Claire Goldstone (Treasurer)  
Heather Guest (retired October 2020)  
Paraskevi Kontoudi  
Natalie Newman (retired October 2020)  
Lauren Riding (retired October 2020)  
Laura Smith (Secretary)  
Clare Taylor  
Kim Todd (deceased August 2020)

Name of trustees holding title to property belonging to the charity:

Laura Boone  
Claire Goldstone

Approved by the Trustees on ?? March 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'L. Boone', written in a cursive style.

---

Laura Boone  
Chairperson

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2021**  
**for**  
**Brandon Pre-school Playgroup**

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

**Contents of the Financial Statements  
for the year ended 31st March 2021**

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**Brandon Pre-school Playgroup**

**Report of the Trustees**  
**for the year ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1029166

**Principal address**

The Brandon Centre  
Bury Road  
Brandon  
Suffolk  
IP27 0BQ

**Trustees**

L Boone  
C Goldstone  
R Connor  
A Corciulo  
C Taylor  
L Smith  
P Kontoudi

**Independent Examiner**

Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Approved by order of the board of trustees on 29th March '22 and signed on its behalf by:

  
.....  
L Boone - Trustee

**Independent Examiner's Report to the Trustees of  
Brandon Pre-school Playgroup**

**Independent examiner's report to the trustees of Brandon Pre-school Playgroup**

I report to the charity trustees on my examination of the accounts of Brandon Pre-school Playgroup (the Trust) for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust'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 Trust 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.



Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Date: ..... 28 February 2021 .....

**Brandon Pre-school Playgroup**

**Statement of Financial Activities  
for the year ended 31st March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>129,507</b>	135,131
Other trading activities	2	-	125
Investment income	3	<u>25</u>	<u>103</u>
<b>Total</b>		<b>129,532</b>	135,359
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies		<u>127,805</u>	<u>135,141</u>
		<b>127,805</b>	135,141
Other		<u>20,543</u>	<u>27,029</u>
<b>Total</b>		<b>148,348</b>	162,170
<b>NET INCOME/(EXPENDITURE)</b>		<b>(18,816)</b>	(26,811)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>78,689</u>	105,500
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>59,873</b></u>	<u>78,689</u>

The notes form part of these financial statements

**Brandon Pre-school Playgroup**

**Balance Sheet**  
**31st March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		64,465	79,229
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,592)	(540)
<b>NET CURRENT ASSETS</b>		<u>59,873</u>	<u>78,689</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>59,873</u>	<u>78,689</u>
<b>NET ASSETS</b>		<u>59,873</u>	<u>78,689</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>59,873</u>	<u>78,689</u>
<b>TOTAL FUNDS</b>		<u>59,873</u>	<u>78,689</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....

C Goldstone - Trustee

**Notes to the Financial Statements  
for the year ended 31st March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	-	125

**Brandon Pre-school Playgroup**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

<b>3. INVESTMENT INCOME</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank interest	<u><b>25</b></u>	<u><b>103</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

<b>5. STAFF COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>113,126</b>	<b>117,751</b>
Other pension costs	<u><b>1,222</b></u>	<u><b>1,720</b></u>
	<u><b>114,348</b></u>	<u><b>119,471</b></u>

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

	<b>2021</b>	<b>2020</b>
General	<u><b>11</b></u>	<u><b>11</b></u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<b>135,131</b>
Other trading activities	<b>125</b>
Investment income	<u><b>103</b></u>
<b>Total</b>	<b>135,359</b>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Raising donations and legacies	<u><b>135,141</b></u>
	<b>135,141</b>
Other	<u><b>27,029</b></u>
<b>Total</b>	<b>162,170</b>

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(26,811)
RECONCILIATION OF FUNDS	
Total funds brought forward	105,500
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>78,689</u></b>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Social security and other taxes	3,670	-
Other creditors	370	-
Accrued expenses	<u>552</u>	<u>540</u>
	<b><u>4,592</u></b>	<b><u>540</u></b>

**8. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	78,689	(18,816)	59,873
<b>TOTAL FUNDS</b>	<b><u>78,689</u></b>	<b><u>(18,816)</u></b>	<b><u>59,873</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	129,532	(148,348)	(18,816)
<b>TOTAL FUNDS</b>	<b><u>129,532</u></b>	<b><u>(148,348)</u></b>	<b><u>(18,816)</u></b>

**Brandon Pre-school Playgroup**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	105,500	(26,811)	78,689
	<u>105,500</u>	<u>(26,811)</u>	<u>78,689</u>
<b>TOTAL FUNDS</b>			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	135,359	(162,170)	(26,811)
	<u>135,359</u>	<u>(162,170)</u>	<u>(26,811)</u>
<b>TOTAL FUNDS</b>			

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	105,500	(45,627)	59,873
	<u>105,500</u>	<u>(45,627)</u>	<u>59,873</u>
<b>TOTAL FUNDS</b>			

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	264,891	(310,518)	(45,627)
	<u>264,891</u>	<u>(310,518)</u>	<u>(45,627)</u>
<b>TOTAL FUNDS</b>			

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**Brandon Pre-school Playgroup****Detailed Statement of Financial Activities  
for the year ended 31st March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Suffolk CC grant	111,216	112,218
Fee income	17,264	21,392
Other income	1,027	1,404
Lunch club	-	117
	<u>129,507</u>	<u>135,131</u>
<b>Other trading activities</b>		
Fundraising events	-	125
<b>Investment income</b>		
Bank interest	<u>25</u>	<u>103</u>
<b>Total incoming resources</b>	<b>129,532</b>	<b>135,359</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	113,126	117,751
Pensions	1,222	1,720
Equipment and materials	5,151	6,313
Service charges	8,306	8,021
Trips and excursions	-	1,336
	<u>127,805</u>	<u>135,141</u>
<b>Support costs</b>		
<b>Management</b>		
Rates	-	388
Telephone	1,350	1,346
Computer expenses	12,789	18,388
Repairs and renewals	90	104
Sundries	2,829	2,893
Subs and insurance	1,113	1,100
Training	<u>477</u>	<u>377</u>
	<b>18,648</b>	<b>24,596</b>
<b>Finance</b>		
Bank charges	121	203
<b>Governance costs</b>		
Accountancy	570	552

This page does not form part of the statutory financial statements

**Brandon Pre-school Playgroup**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2021**

	2021	2020
	£	£
<b>Governance costs</b>		
Brought forward	570	552
Professional fees	903	1,050
DBS checks	<u>301</u>	<u>628</u>
	<u>1,774</u>	<u>2,230</u>
Total resources expended	<u>148,348</u>	<u>162,170</u>
<b>Net expenditure</b>	<u><u>(18,816)</u></u>	<u><u>(26,811)</u></u>

This page does not form part of the statutory financial statements



**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2021**  
**for**  
**Brandon Pre-school Playgroup**

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

**Contents of the Financial Statements  
for the year ended 31st March 2021**

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<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
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**Brandon Pre-school Playgroup**

**Report of the Trustees**  
**for the year ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1029166

**Principal address**

The Brandon Centre  
Bury Road  
Brandon  
Suffolk  
IP27 0BQ

**Trustees**

L Boone  
C Goldstone  
R Connor  
A Corciulo  
C Taylor  
L Smith  
P Kontoudi

**Independent Examiner**

Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Approved by order of the board of trustees on ..... 29th March '22 ..... and signed on its behalf by:

  
.....  
L Boone - Trustee

**Independent Examiner's Report to the Trustees of  
Brandon Pre-school Playgroup**

**Independent examiner's report to the trustees of Brandon Pre-school Playgroup**

I report to the charity trustees on my examination of the accounts of Brandon Pre-school Playgroup (the Trust) for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust'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 Trust 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.



Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Date: 28 February 2021

**Brandon Pre-school Playgroup**

**Statement of Financial Activities**  
**for the year ended 31st March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>129,507</b>	135,131
Other trading activities	2	-	125
Investment income	3	<u>25</u>	<u>103</u>
<b>Total</b>		<b>129,532</b>	135,359
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies		<u>127,805</u>	<u>135,141</u>
		<b>127,805</b>	135,141
Other		<u>20,543</u>	<u>27,029</u>
<b>Total</b>		<b>148,348</b>	162,170
<b>NET INCOME/(EXPENDITURE)</b>		<b>(18,816)</b>	(26,811)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>78,689</u>	105,500
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>59,873</b></u>	<u>78,689</u>

The notes form part of these financial statements

**Brandon Pre-school Playgroup**

**Balance Sheet**  
**31st March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		64,465	79,229
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,592)	(540)
<b>NET CURRENT ASSETS</b>		<u>59,873</u>	<u>78,689</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>59,873</u>	<u>78,689</u>
<b>NET ASSETS</b>		<u>59,873</u>	<u>78,689</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>59,873</u>	<u>78,689</u>
<b>TOTAL FUNDS</b>		<u>59,873</u>	<u>78,689</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....

C Goldstone - Trustee

**Notes to the Financial Statements  
for the year ended 31st March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	-	125

**Brandon Pre-school Playgroup**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

<b>3. INVESTMENT INCOME</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank interest	<u><b>25</b></u>	<u><b>103</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

<b>5. STAFF COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>113,126</b>	<b>117,751</b>
Other pension costs	<u><b>1,222</b></u>	<u><b>1,720</b></u>
	<u><b>114,348</b></u>	<u><b>119,471</b></u>

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

	<b>2021</b>	<b>2020</b>
General	<u><b>11</b></u>	<u><b>11</b></u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<b>135,131</b>
Other trading activities	<b>125</b>
Investment income	<u><b>103</b></u>
<b>Total</b>	<b>135,359</b>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Raising donations and legacies	<u><b>135,141</b></u>
	<b>135,141</b>
Other	<u><b>27,029</b></u>
<b>Total</b>	<b>162,170</b>

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(26,811)
RECONCILIATION OF FUNDS	
Total funds brought forward	105,500
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>78,689</u></b>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Social security and other taxes	3,670	-
Other creditors	370	-
Accrued expenses	<u>552</u>	<u>540</u>
	<b><u>4,592</u></b>	<b><u>540</u></b>

**8. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	78,689	(18,816)	59,873
<b>TOTAL FUNDS</b>	<b><u>78,689</u></b>	<b><u>(18,816)</u></b>	<b><u>59,873</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	129,532	(148,348)	(18,816)
<b>TOTAL FUNDS</b>	<b><u>129,532</u></b>	<b><u>(148,348)</u></b>	<b><u>(18,816)</u></b>

**Brandon Pre-school Playgroup**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	105,500	(26,811)	78,689
	<hr/>	<hr/>	<hr/>
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	<hr/>	<hr/>	<hr/>
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	Incoming resources £	Resources expended £	Movement in funds £
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General fund	264,891	(310,518)	(45,627)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>264,891</u>	<u>(310,518)</u>	<u>(45,627)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**Brandon Pre-school Playgroup****Detailed Statement of Financial Activities  
for the year ended 31st March 2021**

	2021 £	2020 £
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<b>Donations and legacies</b>		
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	<u>127,805</u>	<u>135,141</u>
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<b>Management</b>		
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Telephone	1,350	1,346
Computer expenses	12,789	18,388
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Subs and insurance	1,113	1,100
Training	<u>477</u>	<u>377</u>
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Bank charges	121	203
<b>Governance costs</b>		
Accountancy	570	552

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**Brandon Pre-school Playgroup**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2021**

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	£	£
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Professional fees	903	1,050
DBS checks	<u>301</u>	<u>628</u>
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<b>Net expenditure</b>	<u><u>(18,816)</u></u>	<u><u>(26,811)</u></u>

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