

Brandon Pre-school Playgroup

Annual Report for the year ended 31st March 2025.

The trustees present their annual report and financial statement of the charity for the year ended 31st 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 24th 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 12th January 2026 and signed on their behalf by:



Laura Boone
Chairperson

**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

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**

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**

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**

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").

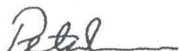
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | |
| 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> |
| EXPENDITURE ON: | | | |
| Raising funds | 6 | (157,782) | (154,004) |
| Charitable activities: | 6 | | |
| NET INCOME | | <u>15,112</u> | <u>6,883</u> |
| NET MOVEMENT IN FUNDS | | <u>15,112</u> | <u>6,883</u> |
| RECONCILIATION OF FUNDS: | | | |
| Total funds brought forward | | 11,332 | 4,449 |
| TOTAL FUNDS CARRIED FORWARD | 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 |
|---|-----------|--------------------|------------------|
| | | Unrestricted funds | Total funds |
| | Notes | £ | £ |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 30,477 | 28,661 |
| | | <u>30,477</u> | <u>28,661</u> |
| Creditors: Amounts Falling Due Within One Year | 10 | (4,033) | (17,329) |
| | | <u>(4,033)</u> | <u>(17,329)</u> |
| NET CURRENT ASSETS (LIABILITIES) | | 26,444 | 11,332 |
| | | <u>26,444</u> | <u>11,332</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 26,444 | 11,332 |
| | | <u>26,444</u> | <u>11,332</u> |
| NET ASSETS | | 26,444 | 11,332 |
| | | <u>26,444</u> | <u>11,332</u> |
| FUNDS OF THE CHARITY | | | |
| Unrestricted Funds | | 26,444 | 11,332 |
| | | <u>26,444</u> | <u>11,332</u> |
| TOTAL FUNDS | 11 | 26,444 | 11,332 |
| | | <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**

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 | Unrestricted |
| | funds | 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

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

| | Activities undertaken directly | Support costs (see note 7) | 2024 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 |
| | 34,763 |

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

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

8. Staff Costs

Staff costs were as follows:

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

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

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

11. Movement in Funds

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

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 |
|---------------------------|-----------------------|----------------|------------------|------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 4,449 | 160,887 | (154,004) | 11,332 |
| Total funds | <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.