

BRETTON COMMUNITY PRE-SCHOOL

England & Wales · Charity number 1055385

Details

| | |
|-------------|---|
| Other names | BRETTON COMMUNITY PLAYGROUP, BRETTON COMMUNITY PRE SCHOOL |
| Status | Registered |
| Legal form | Other |
| Registered | 1996-05-15 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Family and Children's Centre Watergall Bretton Peterborough PE3 8NX |
| Phone | 01733 332344 |
| Email | enquiries@brettonpreschool.co.uk |
| Website | https://www.brettonpreschool.co.uk/ |

Activities

Objects: 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.

Activities: The Pre-school is located in the North Bretton area of Peterborough. We offer a fun, safe and secure environment for children between the ages of 2 and 5 years old. We encourage these children to develop and learn through play, as well as offering the children and their families an opportunity to partake in a range of different experiences.

Classification

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

Geography

- **Area of benefit:** BRETTON PETERBOROUGH
- Peterborough City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-07-31 | £343,793 | £309,940 | - | - |
| 2024-07-31 | £272,156 | £255,546 | - | - |
| 2023-07-31 | £279,032 | £243,603 | - | - |
| 2022-07-31 | £247,404 | £212,379 | - | - |
| 2021-07-31 | £209,012 | £177,234 | - | - |
| 2020-07-31 | £192,230 | £260,451 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------|-------|------------|
| Charlette Adams | Chair | 2026-01-05 |
| DONNA HEWITT | | 2013-12-17 |
| Daniel Asher | | 2024-11-12 |
| Gwynneth Foster | | 2023-03-28 |
| Louise Joyce | | 2025-11-05 |
| Ngarlui Janssens | | 2018-11-01 |
| courtney bell | | 2025-11-05 |
| karlly ward | | 2025-11-05 |

BRETTON COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1055385

Accounts

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

ANNUAL REPORT AND ACCOUNTS

For the year ended 31st July 2025

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2025**

The trustees present their report and independently examined financial statements for the year ended 31st July 2025.

Reference and Administrative Details:

| | | |
|--|---|--|
| Registered Name: | Bretton Community Preschool | |
| Charity No: | 1055385 | |
| Operational Address: | Watergall Children & Family Centre Watergall Bretton Peterborough PE3 8NX | |
| Trustees at date of Report: | Chair | Charlette Adams |
| | Vice Chair | Gwynneth Foster |
| | Treasurer | Daniel Asher |
| | Secretary | Louise Joyce |
| | Others | Courtney Bell Donna Hewitt Ngarlui Janssens Karlly Ward |
| Other Trustees who served in the year: | Left 05/11/25 | Zoe Capon |
| | Left 05/11/25 | Hannah Mortlock |
| Bankers: | HSBC Bank Plc | |
| Independent Examiner: | Mark J Ruffles & Co 4 Baron Court Werrington Peterborough PE4 7ZE | |

Structure Governance and Management

This is a membership organisation governed by the model Pre-school Learning Alliance Constitution 2011, which was adopted at the Annual General Meeting held on 9th November 2011. Members can be parents or guardians of all children who attend playgroup or other interested individuals approved by the Committee. C

Committee members, who act as the charity trustees, are appointed or confirmed at the Annual General Meeting. All committee members give their time on a voluntary basis and receive no remuneration or other benefits.

Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2025

Objects and Activities

The aims of the Preschool 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 the 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.

Public benefit

In setting the objectives and planning the activities of the Pre-school, the Committee and employees have carefully considered the Charity Commission's guidance on public benefit, ensuring that the preschool's activities benefit children and families within the local community. Fees are charged for children who attend between the ages of 2 and 3 but these are kept as low as possible so that our childcare is affordable to all families using our service.

Achievements and Performance

Curriculum Development and Enrichment

The key focus this year has been the development of our curriculum. This began with the roll-out of "*Planning in the Moment*" online training sessions led by Anna Ephgrave, scheduled throughout the year. These sessions supported the setting's aspiration to further shape and enhance how staff facilitate children's learning and develop the learning environment.

Planning in the Moment promotes child-led learning by encouraging practitioners to build upon children's interests and ideas through play. This approach was further strengthened through a planned in-person training session in May with Anna Ephgrave. This session reinforced previously acquired knowledge and provided opportunities for staff to reflect on and adapt the environment, enhance observational skills, and embed effective practice across the setting.

In addition, Speech and Language training was delivered during a full-team, in-person session. This training strengthened the team's ability to support children's communication and language development effectively. The specialist also provided a workshop for parents, which was well received, offering practical advice, strategies, and resource ideas to support children's learning at home.

Bretton Community Preschool
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A group of staff participated in “*Bang Crash Sing*” training in February, further enhancing their skills in supporting musical development and engagement. In March, the majority of the team attended a conference titled “*Reimagining Child Development.*” The keynote speaker, Ben Kingston-Hughes, was a highlight for staff, delivering an inspirational presentation that encouraged reflective practice.

Children’s Experiences and Community Engagement

Throughout the year, children benefited from a wide range of enriching experiences. In March, the “*Happy Chicks*” experience provided children with the opportunity to observe the hatching process and care for chicks in their early days, promoting understanding of life cycles and responsibility.

Seasonal celebrations included a Christmas party with a visit from Santa, which was well enjoyed by all. Children also took part in an educational visit to Sacrewell Farm, supporting their understanding of animals and the natural environment.

To promote early literacy, a local librarian visited the preschool to deliver storytelling sessions, encourage a love of reading, and support children in borrowing books. Many children also benefited from receiving Bookstart packs, helping to foster reading opportunities at home.

To support school transitions, teachers from Lime Academy visited the setting to engage with the children through play sessions and storytelling, helping to build familiarity and confidence ahead of the move to school.

Family Engagement and Fundraising

The preschool continued to strengthen relationships with families through *Stay and Play* sessions held in December, February, April and July. Activities included bird seed making, music-making with instruments, gardening, and shared story sessions, providing opportunities for families to engage in their children’s learning.

The annual summer fete, held in June, welcomed families, friends, and members of the local community, including residents from Blossom Court. The event successfully raised £508 towards the annual trip to Sacrewell Farm.

Children also participated in national charitable initiatives, including:

- *Christmas Jumper Day*, raising £28.10 for Save the Children
- *Comic Relief*, raising £71.37 through themed dress-up activities

Reserves policy

Reserves act as a cushion for any loss of income and unforeseen situations. Throughout the year the balances have remained well over the reserves level, set at £70,000 for the accounting period 2024 2025. This reserve covers potential 12-week notice periods, redundancy payments, and one month’s operating costs.

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2025**

Financial Review

The Trustees are responsible for ensuring the financial statements give a true and fair view of the Charity's financial position. This includes making sensible, well-informed judgements, protecting the Charity's assets, and putting measures in place to prevent and detect fraud or irregularities. The Trustees remain committed to using all funds responsibly and in support of the Charity's aims.

The financial statements have been prepared on an accruals basis in accordance with the Charities SORP (FRS 102) and the Charities Act 2011. This approach provides a clear and consistent picture of the Charity's income, expenditure and financial position for the year.

The preschool reported a surplus of £33,853 for the 2024-2025 accounting year.

Total income for the year was £343,793, up from £272,156 in 2023-2024. This increase was primarily driven by:

- *Nursery Education Funding*: £305,249 (up from £230,201)
- *Local Authority Funding*: £17,278 (up from £13,741)
- *Fees from Parents*: £16,343 (down from £23,982)
- *Other Income*: £1,974 (up from £659)
- *Interest Income*: £1,814 (slightly down from £1,887)

No grants were received during the reporting period.

Total expenditure for the year was £309,940, compared to £255,546 in the previous year. Key areas of spending included:

- *Staff Costs*: £250,584 (up from £198,000)
- *Preschool Resources & Activities*: £8,726 (up from £5,600)
- *Premises*: £22,201 (down from £24,463)
- *Support Costs*: £17,805 (includes professional fees and administration)

£581 was received from fundraising activities.

The preschool carries forward a total of £260,657 to the new accounting period.

This Report has been approved by the Trustees and has been signed on their behalf by:

Signature: .....

Full Name: Charlette Adams

Date: 19.5.26.....

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

STATEMENT OF FINANCIAL ACTIVITIES

For the Period 1st August 2024 to 31st July 2025

| | NOTE | UNRESTRICTED FUNDS THIS YEAR | RESTRICTED FUNDS THIS YEAR | TOTAL FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|---|------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| <u>INCOMING RESOURCES</u> | 3 | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 4 | 534 | 0 | 534 | 1,205 |
| Charitable activities | | 340,844 | 0 | 340,844 | 268,583 |
| Other trading activities | | 601 | 0 | 601 | 481 |
| Investments | | 1,814 | 0 | 1,814 | 1,887 |
| Separate material item of income | | 0 | 0 | 0 | 0 |
| Other | | 0 | 0 | 0 | 0 |
| Total | | 343,793 | 0 | 343,793 | 272,156 |
| <u>RESOURCES EXPENDED</u> | 5 | £ | £ | £ | £ |
| Expenditure on: | | | | | |
| Raising funds | | (20) | 0 | (20) | (69) |
| Charitable activities | | (309,346) | (574) | (309,920) | (255,477) |
| Separate material item of expense | | 0 | 0 | 0 | 0 |
| Other | | 0 | 0 | 0 | 0 |
| Total | | (309,366) | (574) | (309,940) | (255,546) |
| Net incoming/outgoing resources | | 34,427 | (574) | 33,853 | 16,610 |
| Extraordinary items | | 0 | 0 | 0 | 0 |
| Transfers between funds | | 56 | (56) | 0 | 0 |
| Other recognised gains/(losses): | | 0 | 0 | 0 | 0 |
| Gains and losses on revaluation of fixed assets for the charity's own use | | 0 | 0 | 0 | 0 |
| Other gains/(losses) | | 0 | 0 | 0 | 0 |
| Net movement in funds | | 34,483 | (630) | 33,853 | 16,610 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 226,174 | 630 | 226,804 | 210,194 |
| Total funds carried forward | | 260,657 | 0 | 260,657 | 226,804 |

BRETTON COMMUNITY PRESCHOOL

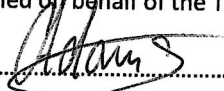
CHARITY COMMISSION REGISTERED NO: 1055385

Balance Sheet as at 31st July 2025

| | UNRESTRICTED | RESTRICTED | TOTAL THIS | TOTAL LAST |
|--|----------------|-----------------|----------------|----------------|
| NOTE | FUNDS | INCOME FUNDS | YEAR | YEAR |
| | £ | | | |
| <u>FIXED ASSETS</u> | | | | |
| Intangible Fixed Assets | 0 | 0 | 0 | 0 |
| Tangible Fixed Assets | 8 5,628 | 0 | 5,628 | 5,505 |
| Heritage Assets | 0 | 0 | 0 | 0 |
| Total Fixed Assets | 5,628 | 0 | 5,628 | 5,505 |
| <u>CURRENT ASSETS</u> | | | | |
| | £ | | | £ |
| Stocks | 0 | 0 | 0 | 0 |
| Debtors and prepayments | 9 , 0 | 0 | 0 | 1,941 |
| Investments | 0 | 0 | 0 | 0 |
| Cash at Bank and in Hand | 10 261,000 | 0 | 261,000 | 228,366 |
| Total Current Assets | 261,000 | 0 | 261,000 | 230,307 |
| <u>CREDITORS</u> | | | | |
| Amount Falling Due Within One Year | 11 (9,055) | 0 | (9,055) | (9,008) |
| Amount Falling Due After One Year | 0 | 0 | 0 | 0 |
| TOTAL NET ASSETS OR LIABILITIES | 257,573 | 0 | 257,573 | 226,804 |
| <u>FUNDS OF THE CHARITY</u> | | | | |
| Endowment funds | 0 | 0 | 0 | 0 |
| Restricted income funds | 0 | 0 | 0 | 0 |
| Unrestricted funds | 260,657 | 0 | 260,657 | 226,804 |
| Revaluation reserve | 0 | 0 | 0 | 0 |
| TOTAL FUNDS | 260,657 | 0 | 260,657 | 226,804 |

The notes on pages 3 - 6 form part of these financial statements.

Signed on behalf of the Trustees:


.....
Signature

CHARLETTE ADAMS
.....
Name

14.5.2026
.....
Date

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2024 to 31st July 2025

NOTE 1 – BASIS OF PREPARATION

The accounts have been prepared in accordance with the applicable accounting standards and comply with SORP FRS102 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties related to events or conditions that cast doubt on the charity's ability to continue as a going concern.

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.

No material prior year errors have been identified in the reporting period.

NOTE 2 – ACCOUNTING POLICIES

2.1 INCOME

| | |
|------------------------------|--|
| Recognition of Income | These are included in the Statement of Financial Activities (SoFA) when the charity becomes legally entitled to the resources and the amount can be quantified with reasonable accuracy. |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted under FRS 102 SORP or FRS 102. |
| Grants and Donations | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources. |
| Volunteer Help | The value of any voluntary help is not included in the accounts. |
| Income from interest | This is included in the accounts when receivable. |

2.2 EXPENDITURE AND LIABILITIES

| | |
|---------------------------|--|
| Resources Expended | Expenditure and liabilities are recognised in the period to which they relate. |
| Governance Costs | Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. This includes cost of the preparation and examination of statutory accounts, the costs of |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2024 to 31st July 2025

trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support Costs

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute a direct charitable activity. Support costs include administration functions such as accounting, payroll, and IT.

2.3 FUNDS

All incoming and outgoing resources are allocated to the fund to which they relate.

Unrestricted Funds

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

Restricted Funds

Restricted funds are those funds where the donor has placed a restriction of use that is narrower than the general objects of the charity.

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation

Depreciation of fixed assets is provided at the rates shown below so as to write off their costs over their expected useful life, as follows:

| | <u>Rate</u> | <u>Basis</u> |
|-----------|-------------|---------------|
| Equipment | 20% p.a. | Straight line |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2024 to 31st July 2025

NOTE 3 - ANALYSIS OF INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Total This Year £ | Total Last Year £ |
|--|---------------------------------|-------------------------------|------------------------------|------------------------------|
| A1 Donations | | | | |
| Donations and gifts | 534 | - | 534 | 5 |
| Grants from government/other charities | - | - | - | 1,200 |
| Total Donations | 534 | - | 534 | 1,205 |
| A2 Charitable Activities | | | | |
| Nursery Education Funding | 305,249 | | 305,249 | 230,201 |
| Local Authority Funding | 17,278 | | 17,278 | 13,741 |
| Fees from Parents | 16,343 | | 16,343 | 23,982 |
| Other Income | 1,974 | | 1,974 | 659 |
| Total charitable Activities | 340,844 | - | 340,844 | 268,583 |
| A3 Other Trading Activities | | | | |
| Fundraising | 601 | - | 601 | 481 |
| Total Trading Activities | 601 | - | 601 | 481 |
| A4 Income from Investments | | | | |
| Interest Income | 1,814 | - | 1,814 | 1,887 |
| | | | - | |
| Total Income from Investments | 1,814 | - | 1,814 | 1,887 |
| A5 Separate material items of income | | | | |
| | - | | - | |
| Total Separate Material Items of Income | - | - | - | - |
| A6 Other | | | | |
| | - | - | - | - |
| Total Other | - | - | - | - |
| TOTAL INCOME | 343,793 | - | 343,793 | 272,156 |

NOTE 4 - ANALYSIS OF RECEIPTS OF GOVERNMENT GRANTS/OTHER CHARITIES

No government grants were received in the reporting period.

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2024 to 31st July 2025

NOTE 5 - ANALYSIS OF EXPENDITURE

| B1 Expenditure of Raising funds | Unrestricted Funds £ | Restricted Funds £ | Total £ | Prior year £ |
|--|---------------------------------|-------------------------------|----------------|---------------------|
| Fundraising Expenses | 20 | 0 | 20 | 69 |
| Total Expenditure Raising funds | 20 | 0 | 20 | 69 |
| B2 Expenditure on Charitable Activities | | | | |
| <i>Direct Charitable Activities</i> | | | | |
| Wages including PAYE and Pensions | 244,723 | 0 | 244,723 | 195,720 |
| Other Staff Costs | 5,861 | 0 | 5,861 | 2,280 |
| Preschool Resources & Activities | 8,152 | 574 | 8,726 | 5,600 |
| Premises | 22,201 | 0 | 22,201 | 24,463 |
| Consumables | 5,220 | 0 | 5,220 | 4,523 |
| Other costs | 2,909 | 0 | 2,909 | 2,725 |
| Bank Charges | 225 | 0 | 225 | 193 |
| Depreciation | 2,111 | 0 | 2,111 | 1,809 |
| <i>Support Costs</i> | | | | |
| Professional Fees | 10,891 | 0 | 10,891 | 11,394 |
| Administration | 6,914 | 0 | 6,914 | 6,633 |
| <i>Governance</i> | | | | |
| Governance | 139 | 0 | 139 | 137 |
| Total Charitable Activities | 309,346 | 574 | 309,920 | 255,477 |
| B3 Other Trading Activities | | | | |
| B3 Other Trading Activities | 0 | 0 | 0 | 0 |
| Total Trading Activities | 0 | 0 | 0 | 0 |
| B4 Separate Material Item of Expense | | | | |
| B4 Separate Material Item of Expense | 0 | 0 | 0 | 0 |
| Total Separate Material Items of Income | 0 | 0 | 0 | 0 |
| B5 Other | | | | |
| B5 Other | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 309,366 | 574 | 309,940 | 255,546 |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2024 to 31st July 2025

NOTE 6 - DETAILS OF CERTAIN ITEMS OF EXPENDITURE

Note 6.1 - Fees for Examination of the accounts

| | This Year £ | Last Year £ |
|--|--------------------|--------------------|
| Independent examiner's fees | 111 | 105 |
| Assurance services other than audit or independent examination | 0 | 0 |
| Tax advisory fees | 0 | 0 |
| Other fees paid to independent examiner, e.g. financial advice, consultancy, accountancy services) | | 0 |
| Total | 111 | 105 |

NOTE 7 – PAID EMPLOYEES

Note 7.1 – Staff Costs

| | This Year £ | Last Year £ |
|-------------------------|--------------------|--------------------|
| Salaries and Wages | 216,486 | 178,499 |
| Social Security Costs | 22,330 | 13,182 |
| Workplace Pension Costs | 5,907 | 4,039 |
| Other employee Benefits | 0 | 0 |
| Total | 244,723 | 195,720 |

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

Note 7.2 – Average Head Count in the Year

| | This Year No | Last Year No |
|-----------------------|---------------------|---------------------|
| Charitable Activities | 16 | 15 |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2024 to 31st July 2025

NOTE 8 – TANGIBLE FIXED ASSETS

| Cost or Valuation | Preschool Equipment £ |
|---|----------------------------------|
| At the beginning of the year | 9,042 |
| Additions | 2,594 |
| Disposals | (360) |
| At end of the year | 11,276 |
| Depreciation | |
| At beginning of the year | 3,537 |
| Disposals | (144) |
| Depreciation | 2,255 |
| At end of the year | 5,648 |
| Net book value | |
| Net book value at the beginning of the year | 5,505 |
| Net book value at the end of the year | 5,628 |

NOTE 9 – DEBTORS AND PREPAYMENTS

| | This Year £ | Last Year £ |
|----------------------------|--------------------|--------------------|
| Fees from Parents | 391 | 39 |
| Prepayments/Accrued income | 2,693 | 1,902 |
| Totals | 3,084 | 1,941 |

There are no debtors recoverable in more than 1 year included in the above figures.

NOTE 10 – CASH AT BANK AND IN HAND

| | This Year £ | Last Year £ |
|---------------|--------------------|--------------------|
| HSBC Current | 160,107 | 129,423 |
| HSBC Savings | 100,614 | 98,801 |
| Petty Cash | 279 | 142 |
| Totals | 261,000 | 228,366 |

NOTE 11 – CREDITORS AND ACCRUALS

| | This Year £ | Last Year £ |
|------------------------------|--------------------|--------------------|
| Trade creditors | 1,444 | 2,310 |
| Accruals and deferred income | 5,407 | 5,716 |
| PAYE / NI Contributions | 1,400 | 768 |
| HSBC Credit Card | 804 | 214 |
| Totals | 9,055 | 9,008 |

There are no creditors payable in more than 1 year included in above figures.

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2024 to 31st July 2025

NOTE 12 – TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or related entity.

No trustee expenses have been incurred.

This independent examiner's report relates to the accounts of

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st July 2025.

Responsibilities and Basis of Report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

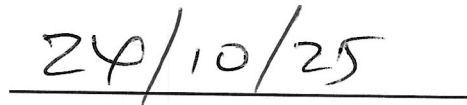
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and 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.

Signed:



Date



Mark Ruffles & Co
4 Baron Court
Werrington
Peterborough
PE4 7ZE

Professional Qualification: FCA

BRETTON COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1055385

Accounts

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

ANNUAL REPORT AND ACCOUNTS

For the period

1st August 2023 to 31st July 2024

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2024**

The trustees present their report and independently examined financial statements for the year ended 31st July 2024.

Reference and Administrative Details:

| | | |
|--|---|---|
| Registered Name: | Bretton Community Preschool | |
| Charity No: | 1055385 | |
| Operational Address: | Watergall Children & Family Centre Watergall Bretton Peterborough PE3 8NX | |
| Trustees at date of Report: | Chair | Gwynneth Foster |
| | Treasurer | Donna Hewitt |
| | Others | Charlette Adams Zoe Capon Ngarlui Janssens Hannah Mortlock |
| Other Trustees who served in the year: | Left 06/02/25 | Lisia Blacely Land |
| | Left 12/11/24 | Emma Cornwall |
| | Left 12/11/24 | Naomi Richards |
| Bankers: | HSBC Bank Plc | |
| Independent Examiner: | Mark J Ruffles & Co 4 Baron Court Werrington Peterborough PE4 7ZE | |

Structure Governance and Management

This is a membership organisation governed by the model Pre-school Learning Alliance Constitution 2011, which was adopted at the Annual General Meeting held on 9th November 2011. Members can be parents or guardians of all children who attend playgroup or other interested individuals approved by the Committee. Committee members are appointed / confirmed at the Annual General Meeting. All Committee members give their time on a voluntary basis and receive no remuneration or other benefits.

Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2024

Objects and Activities

The aims of the Preschool 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 the 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.

Public benefit

The committee and staff have regard to Charity Commission guidance on public benefit when setting objectives and planning activities. All children are eligible for Nursery Education Funding, which is provided by the Local Authority, the term after they become 3 years old. Fees are charged for children who attend between the ages of 2 and 3 but these are kept as low as possible so that our childcare is affordable to all families using our service.

Achievements and Performance

This year has been full of learning, growth, and community involvement.

In the autumn term, the children enjoyed nature walks and seasonal learning activities. They took part in a Book Start story session and visited Blossom Court, while festive celebrations included a Christmas party with Father Christmas, crafts, and games.

The spring term brought further excitement, with the chick hatching project captivating and engaging the children. A visit from the police helped the children to understand safety and community roles.

During the summer term, the Family Fête successfully raised £421.75 towards a zoo trip, and children starting school attended transition visits at Lime Academy. Highlights included a successful trip to Hamerton Zoo and an engaging visit from Zoolabs.

Throughout the year, key events such as Children in Need, Red Nose Day, the Family Fête, and Christmas and Leavers' parties created fun and lasting memories.

Staff members actively pursued training opportunities, focusing on vocabulary, learning bags, and physical development, with additional upskilling in autism, sensory integration, speech, and language. One staff member started an NPQ in Early Years Leadership. The team also welcomed two new staff

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2024**

members—one in the Ladybirds room and another in Funky Fish—while bidding a fond farewell to long-serving staff member Helen Girbow.

Overall, it has been a rewarding and activity-packed year for everyone involved.

Reserves policy

Reserves act as a cushion for any loss of income and unforeseen situations. Throughout the year the balances have remained well over the reserves level, set at £70,002 for the accounting period 2023-2024. Reserves are calculated using the amounts needed to settle any 12-week notice periods and redundancy payments plus one month's costs.

Financial Review

Our accounts follow the required Statement of Recommended Practice (Charities SORP) guidelines. This means our report includes a balance sheet, a statement of financial activities (SOFA) showing income sources and expenditures, and explanatory notes. The accruals-based accounting approach offers a clearer view of the Preschool's finances, capturing income and expenses associated with the year in question rather than only recording cash movements.

The preschool reported a surplus of £15,980 for the 2023-2024 accounting year.

Income remained steady overall compared to the prior year. However, income from NEF funding and Local Authority special needs funding decreased, despite a rise in NEF funding rates. Parent fees increased by £3,637. We also received a grant from the Parish Council to enhance our outdoor area with a mud kitchen, bikes, and other equipment. Additionally, we earned more interest from HSBC due to higher interest rates.

Total expenditure rose by 5%. Staffing costs increased by 6.3%, from £184,149 to £195,720, reflecting a 9.8% increase in the National Minimum Wage as of April 2024. Premises costs also rose, primarily due to higher energy expenses. The preschool covers 20% of the energy costs for the Primary School site.

The preschool carries forward a total of £226,174 to the new accounting period.

This Report has been approved by the Trustees and has been signed on their behalf by:

Signature: .....

Full Name: Awnymeth Foster.....

Date: 16-5-25.....

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

STATEMENT OF FINANCIAL ACTIVITIES

For the Period 1st August 2023 to 31st July 2024

| | NOTE | UNRESTRICTED FUNDS THIS YEAR | RESTRICTED FUNDS THIS YEAR | TOTAL FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|---|-------------|---|---|----------------------------------|----------------------------------|
| <u>INCOMING RESOURCES</u> | 3 | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 4 | 5 | 1,200 | 1,205 | 1,740 |
| Charitable activities | | 268,583 | 0 | 268,583 | 275,556 |
| Other trading activities | | 481 | 0 | 481 | 856 |
| Investments | | 1,887 | 0 | 1,887 | 880 |
| Separate material item of income | | 0 | 0 | 0 | 0 |
| Other | | 0 | 0 | 0 | 0 |
| Total | | <u>270,956</u> | <u>1,200</u> | <u>272,156</u> | <u>279,032</u> |
| <u>RESOURCES EXPENDED</u> | 5 | £ | £ | £ | £ |
| Expenditure on: | | | | | |
| Raising funds | | (69) | 0 | (69) | (129) |
| Charitable activities | | (254,907) | (570) | (255,477) | (243,474) |
| Separate material item of expense | | 0 | 0 | 0 | 0 |
| Other | | 0 | 0 | 0 | 0 |
| Total | | <u>(254,976)</u> | <u>(570)</u> | <u>(255,546)</u> | <u>(243,603)</u> |
| Net incoming/outgoing resources | | <u>15,980</u> | <u>630</u> | <u>16,610</u> | <u>35,429</u> |
| Extraordinary items | | 0 | 0 | 0 | 0 |
| Transfers between funds | | 0 | 0 | 0 | 0 |
| Other recognised gains/(losses): | | 0 | 0 | 0 | 0 |
| Gains and losses on revaluation of fixed assets for the charity's own use | | 0 | 0 | 0 | 0 |
| Other gains/(losses) | | 0 | 0 | 0 | 0 |
| Net movement in funds | | <u>15,980</u> | <u>630</u> | <u>16,610</u> | <u>35,429</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 210,194 | 0 | 210,194 | 174,765 |
| Total funds carried forward | | 226,174 | 630 | 226,804 | 210,194 |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

Balance Sheet as at 31st July 2024

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED INCOME FUNDS | TOTAL THIS YEAR | TOTAL LAST YEAR |
|--|------|--------------------|-------------------------|-----------------|-----------------|
| | | £ | | | |
| <u>FIXED ASSETS</u> | | | | | |
| Intangible Fixed Assets | | 0 | 0 | 0 | 0 |
| Tangible Fixed Assets | 8 | 5,505 | 0 | 5,505 | 4,462 |
| Heritage Assets | | 0 | 0 | 0 | 0 |
| Total Fixed Assets | | 5,505 | 0 | 5,505 | 4,462 |
| | | £ | | | £ |
| <u>CURRENT ASSETS</u> | | | | | |
| Stocks | | 0 | 0 | 0 | 0 |
| Debtors and prepayments | 9 | 1,941 | 0 | 1,941 | 1,909 |
| Investments | | 0 | 0 | 0 | 0 |
| Cash at Bank and in Hand | 10 | 227,736 | 630 | 228,366 | 222,487 |
| Total Current Assets | | 229,677 | 630 | 230,307 | 224,396 |
| <u>CREDITORS</u> | | | | | |
| Amount Falling Due Within One Year | 11 | (9,008) | 0 | (9,008) | (18,664) |
| Amount Falling Due After One Year | | 0 | 0 | 0 | 0 |
| TOTAL NET ASSETS OR LIABILITIES | | 226,174 | 630 | 226,804 | 210,194 |
| <u>FUNDS OF THE CHARITY</u> | | | | | |
| Endowment funds | | 0 | 0 | 0 | 0 |
| Restricted income funds | | 0 | 0 | 0 | 0 |
| Unrestricted funds | | 226,174 | 630 | 226,804 | 210,194 |
| Revaluation reserve | | 0 | 0 | 0 | 0 |
| TOTAL FUNDS | | 226,174 | 630 | 226,804 | 210,194 |

The notes on pages 3 - 6 form part of these financial statements.

Signed on behalf of the Trustees:


 Signature

Gwyneth Foster
 Name

16-5-25
 Date

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2023 to 31st July 2024

NOTE 1 – BASIS OF PREPARATION

The accounts have been prepared in accordance with the applicable accounting standards and comply with SORP FRS102 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties related to events or conditions that cast doubt on the charity's ability to continue as a going concern.

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.

No material prior year errors have been identified in the reporting period.

NOTE 2 – ACCOUNTING POLICIES

2.1 INCOME

| | |
|------------------------------|--|
| Recognition of Income | These are included in the Statement of Financial Activities (SoFA) when the charity becomes legally entitled to the resources and the amount can be quantified with reasonable accuracy. |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted under FRS 102 SORP or FRS 102. |
| Grants and Donations | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources. |
| Volunteer Help | The value of any voluntary help is not included in the accounts. |
| Income from interest | This is included in the accounts when receivable. |

2.2 EXPENDITURE AND LIABILITIES

| | |
|---------------------------|--|
| Resources Expended | Expenditure and liabilities are recognised in the period to which they relate. |
|---------------------------|--|

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2023 to 31st July 2024

Governance Costs Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. This includes cost of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support Costs Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute a direct charitable activity. Support costs include administration functions such as accounting, payroll, and IT.

2.3 FUNDS All incoming and outgoing resources are allocated to the fund to which they relate.

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

Restricted Funds Restricted funds are those funds where the donor has placed a restriction of use that is narrower than the general objects of the charity.

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Depreciation of fixed assets is provided at the rates shown below so as to write off their costs over their expected useful life, as follows:

| | <u>Rate</u> | <u>Basis</u> |
|-----------|-------------|---------------|
| Equipment | 20% p.a. | Straight line |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2023 to 31st July 2024

NOTE 3 - ANALYSIS OF INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Total This Year £ | Total Last Year £ |
|--|---------------------------------|-------------------------------|------------------------------|------------------------------|
| A1 Donations | | | | |
| Donations and gifts | 5 | - | 5 | 1,740 |
| Grants from government/other charities | - | 1,200 | 1,200 | - |
| Total Donations | 5 | 1,200 | 1,205 | 1,740 |
| A2 Charitable Activities | | | | |
| Nursery Education Funding | 230,201 | | 230,201 | 233,547 |
| Local Authority Funding | 13,741 | | 13,741 | 19,490 |
| Fees from Parents | 23,982 | | 23,982 | 20,345 |
| Other Income | 659 | | 659 | 2,174 |
| Total charitable Activities | 268,583 | - | 268,583 | 275,556 |
| A3 Other Trading Activities | | | | |
| Fundraising | 481 | - | 481 | 856 |
| Total Trading Activities | 481 | - | 481 | 856 |
| A4 Income from Investments | | | | |
| Interest Income | 1,887 | - | 1,887 | 880 |
| | | | - | |
| Total Income from Investments | 1,887 | - | 1,887 | 880 |
| A5 Separate material items of income | | | | |
| | - | | - | |
| Total Separate Material Items of Income | - | - | - | - |
| A6 Other | | | | |
| | - | - | - | - |
| Total Other | - | - | - | - |
| TOTAL INCOME | 270,956 | 1,200 | 272,156 | 279,032 |

NOTE 4 - ANALYSIS OF RECEIPTS OF GOVERNMENT GRANTS/OTHER CHARITIES

No government grants were received in the reporting period.

£1,200 was received from Bretton Parish Council for a mud kitchen, bikes and other equipment for the outside area.

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2023 to 31st July 2024

NOTE 5 - ANALYSIS OF EXPENDITURE

| B1 Expenditure of Raising funds | Unrestricted Funds £ | Restricted Funds £ | Total £ | Prior year £ |
|--|---------------------------------|-------------------------------|----------------|---------------------|
| Fundraising Expenses | 69 | 0 | 69 | 129 |
| Total Expenditure Raising funds | 69 | 0 | 69 | 129 |
| B2 Expenditure on Charitable Activities | | | | |
| <i>Direct Charitable Activities</i> | | | | |
| Wages including PAYE and Pensions | 195,720 | 0 | 195,720 | 184,149 |
| Other Staff Costs | 2,280 | 0 | 2,280 | 3,919 |
| Preschool Resources & Activities | 5,030 | 570 | 5,600 | 6,918 |
| Premises | 24,463 | 0 | 24,463 | 22,111 |
| Consumables | 4,523 | 0 | 4,523 | 4,352 |
| Other costs | 2,725 | 0 | 2,725 | 4,489 |
| Bank Charges | 193 | 0 | 193 | 203 |
| Depreciation | 1,809 | 0 | 1,809 | 1,238 |
| <i>Support Costs</i> | | | | |
| Professional Fees | 11,394 | 0 | 11,394 | 9,437 |
| Administration | 6,633 | 0 | 6,633 | 6,529 |
| <i>Governance</i> | | | | |
| Governance | 137 | 0 | 137 | 129 |
| Total Charitable Activities | 254,907 | 570 | 255,477 | 243,474 |
| B3 Other Trading Activities | | | | |
| B3 Other Trading Activities | 0 | 0 | 0 | 0 |
| Total Trading Activities | 0 | 0 | 0 | 0 |
| B4 Separate Material Item of Expense | | | | |
| B4 Separate Material Item of Expense | 0 | 0 | 0 | 0 |
| Total Separate Material Items of Income | 0 | 0 | 0 | 0 |
| B5 Other | | | | |
| B5 Other | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 254,976 | 570 | 255,546 | 243,603 |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2023 to 31st July 2024

NOTE 6 - DETAILS OF CERTAIN ITEMS OF EXPENDITURE

Note 6.1 - Fees for Examination of the accounts

| | This Year £ | Last Year £ |
|--|--------------------|--------------------|
| Independent examiner's fees | 105 | 105 |
| Assurance services other than audit or independent examination | 0 | 0 |
| Tax advisory fees | 0 | 0 |
| Other fees paid to independent examiner, e.g. financial advice, consultancy, accountancy services) | | 0 |
| Total | 105 | 105 |

NOTE 7 – PAID EMPLOYEES

Note 7.1 – Staff Costs

| | This Year £ | Last Year £ |
|-------------------------|--------------------|--------------------|
| Salaries and Wages | 178,499 | 168,797 |
| Social Security Costs | 13,182 | 11,641 |
| Workplace Pension Costs | 4,039 | 3,711 |
| Other employee Benefits | 0 | 0 |
| Total | 195,720 | 184,149 |

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

Note 7.2 – Average Head Count in the Year

| | This Year No | Last Year No |
|-----------------------|---------------------|---------------------|
| Charitable Activities | 15 | 15 |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2023 to 31st July 2024

NOTE 8 – TANGIBLE FIXED ASSETS

| Cost or Valuation | Preschool Equipment £ |
|---|----------------------------------|
| At the beginning of the year | 6,190 |
| Additions | 2,853 |
| Disposals | 0 |
| At end of the year | 9,043 |
| At beginning of the year | 1,729 |
| Disposals | 0 |
| Depreciation | 1,809 |
| At end of the year | 3,538 |
| Net book value at the beginning of the year | 4,462 |
| Net book value at the end of the year | 5,505 |

NOTE 9 – DEBTORS AND PREPAYMENTS

| | This Year £ | Last Year £ |
|----------------------------|--------------------|--------------------|
| Fees from Parents | 39 | 97 |
| Prepayments/Accrued income | 1,902 | 1,812 |
| Totals | 1,941 | 1,909 |

There are no debtors recoverable in more than 1 year included in the above figures.

NOTE 10 – CASH AT BANK AND IN HAND

| | This Year £ | Last Year £ |
|---------------|--------------------|--------------------|
| HSBC Current | 129,423 | 125,512 |
| HSBC Savings | 98,801 | 96,913 |
| Petty Cash | 142 | 62 |
| Totals | 228,366 | 222,487 |

NOTE 11 – CREDITORS AND ACCRUALS

| | This Year £ | Last Year £ |
|------------------------------|--------------------|--------------------|
| Trade creditors | 2,310 | 2,158 |
| Accruals and deferred income | 5,716 | 15,304 |
| PAYE / NI Contributions | 768 | 918 |
| HSBC Credit Card | 214 | 284 |
| Totals | 9,008 | 18,664 |

There are no creditors payable in more than 1 year included in above figures.

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2023 to 31st July 2024

NOTE 12 – TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or related entity.

No trustee expenses have been incurred.

This independent examiner's report relates to the accounts of

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st July 2024.

Responsibilities and Basis of Report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

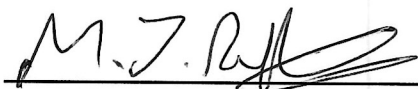
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date

30/10/24

Mark Ruffles & Co
4 Baron Court
Werrington
Peterborough
PE4 7ZE

Professional Qualification: FCA

BRETTON COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1055385

Accounts

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

ANNUAL REPORT AND ACCOUNTS

For the year ended 31st July 2023

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2023**

The trustees present their report and independently examined financial statements for the year ended 31st July 2023.

Reference and Administrative Details:

| | | |
|--|---|--|
| Registered Name: | Bretton Community Preschool | |
| Charity No: | 1055385 | |
| Operational Address: | Watergall Children & Family Centre Watergall Bretton Peterborough PE3 8NX | |
| Trustees at date of Report: | Chair | Lisia Blacely Land |
| | Vice Chair | Gwynneth Foster |
| | Treasurer | Donna Hewitt |
| | Others | Zoe Capon Emma Cornwall Ngarlui Janssens Kimberley Prette Naomi Richards |
| Other Trustees who served in the year: | Left 29/01/24 | Nichola McCarthy |
| Bankers: | HSBC Bank Plc | |
| Independent Examiner: | Mark J Ruffles & Co 4 Baron Court Werrington Peterborough PE4 7ZE | |

Structure Governance and Management

This is a membership organisation governed by the model Pre-school Learning Alliance Constitution 2011, which was adopted at the Annual General Meeting held on 9th November 2011. Members can be parents or guardians of all children who attend playgroup or other interested individuals approved by the Committee. Committee members are appointed / confirmed at the Annual General Meeting. All Committee members give their time on a voluntary basis and receive no remuneration or other benefits.

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2023**

Objects and Activities

The aims of the Preschool 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 the 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.

Public benefit

The committee and staff have regard to Charity Commission guidance on public benefit when setting objectives and planning activities. All children are eligible for Nursery Education Funding, which is provided by the Local Authority, the term after they become 3 years old. Fees are charged for children who attend between the ages of 2 and 3 but these are kept as low as possible so that our childcare is affordable to all families using our service.

Achievements and Performance

The year began with the installation of faster broadband, which became fully operational by the start of the new school year. This upgrade has significantly enhanced our online systems, such as Tapestry, allowing us to deliver our services more effectively.

The preschool is committed to maintaining a high staff-to-child ratio and promoting the professional development of all staff. Over the past year, we have recruited four new staff members, one of whom is funded through special needs funding. Two staff members have begun Special Educational Needs Coordinator training, while others have received training in children's behavior management, first aid, and early years education. In November, staff attended a conference for early years settings, which contributed to their personal development and showed the preschool how to maximise resources.

Our children participated in numerous activities throughout the year. In November, they raised £156.34 for Children in Need by dressing up in fancy dress along with the staff. To celebrate Christmas, the children visited Blossom Court, where they sang Christmas songs with Santa in attendance. Each child received a present and an orange. Additionally, a Christmas party featuring games and food was enjoyed by everyone who attended.

In March, we celebrated the coronation of King Charles by inviting parents and carers to a tea party with the children. In May, we raised £609.03 at the family fun day, which helped fund the annual

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2023**

preschool trip and significantly reduced costs for our families. In July, we hosted a surprise party to celebrate the retirement of a long-serving staff member, attended by family and colleagues, both past and present. We also held a leavers' party to bid farewell to the children moving on to primary school.

Early Years Pupil (EYP) funding was used to hire a pantomime company to perform for the children, providing them with a memorable experience. Additionally, we invited a speech and language therapist to our setting, who offered parents valuable and relevant advice, especially beneficial given the current long waiting times for accessing this service.

Reserves policy

Reserves act as a cushion for any loss of income and unforeseen situations. Throughout the year the balances have remained well over the reserves level, set at £74,682. Reserves are calculated using the amounts needed to settle any 12-week notice periods and redundancy payments plus one month's costs.

Financial Review

Last year the preschool income exceeded £250,000, which is the threshold for changing to accruals accounts. Accruals accounts present a clearer picture of the charity's finances during the year. They show income and expenditure as these relate to the year in question, rather than simply recording money received and paid out of the bank account.

Overall income has increased by 13% and expenditure has increased by 20%. NEF Funding, Special Needs funding from the Local Authority and fees from parents have all increased. The preschool also received a donation of £1,740 from a local preschool that closed during the year.

There has been a 24% increase in staffing costs which is partly attributable to the 9.6% increase in the National Living Wage, but also extra staff members have been recruited. Premises costs have remained constant despite the increase in energy costs. Early Years helped the preschool to renegotiate the lease costs last year, and savings in caretaker costs have offset the 20% increase in energy costs.

The preschool has a total of £210,194 being carried over to the new accounting period.

This Report has been approved by the Trustees and has been signed on their behalf by:

Signature: 

Full Name: Usia Lond

Date: 21/5/24

STATEMENT OF FINANCIAL ACTIVITIES

For the Period 1st August 2022 to 31st July 2023

| | NOTE | UNRESTRICTED FUNDS THIS YEAR | RESTRICTED FUNDS THIS YEAR | TOTAL FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|--|------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| <u>INCOMING RESOURCES</u> | 3 | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations | A1 | 1,740 | 0 | 1,740 | 123 |
| Charitable activities | A2 | 275,556 | 0 | 275,556 | 246,435 |
| Other trading activities | A3 | 856 | 0 | 856 | 837 |
| Investments | A4 | 880 | 0 | 880 | 26 |
| Total | | <u>279,032</u> | <u>0</u> | <u>279,032</u> | <u>247,421</u> |
| <u>RESOURCES EXPENDED</u> | 5 | £ | £ | £ | £ |
| Expenditure on: | | | | | |
| Raising funds | B1 | (129) | 0 | (129) | (180) |
| Charitable activities | B2 | (243,474) | 0 | (243,474) | (203,172) |
| Total | | <u>(243,603)</u> | <u>0</u> | <u>(243,603)</u> | <u>(203,352)</u> |
| Net incoming/outgoing resources | | <u>35,429</u> | <u>0</u> | <u>35,429</u> | <u>44,069</u> |
| Transfers between funds | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net movement in funds | | <u>35,429</u> | <u>0</u> | <u>35,429</u> | <u>44,069</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 174,765 | 0 | 174,765 | 130,696 |
| Total funds carried forward | | 210,194 | 0 | 210,194 | 174,765 |

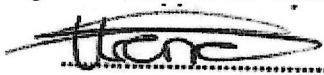
BRETTON COMMUNITY PRESCHOOL
 CHARITY COMMISSION REGISTERED NO: 1055385


BALANCE SHEET AS AT 31ST JULY 2023


| | NOTE | UNRESTRICTED FUNDS THIS YEAR £ | RESTRICTED FUNDS THIS YEAR | TOTAL FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|---|------|-----------------------------------|----------------------------|-----------------------|-----------------------|
| <u>FIXED ASSETS</u> | | | | | |
| Tangible Fixed Assets | 8 | 4,462 | 0 | 4,462 | 1,963 |
| Total Fixed Assets | | 4,462 | 0 | 4,462 | 1,963 |
| <u>CURRENT ASSETS</u> | | | | | |
| Debtors and prepayments | 9 | 1,909 | 0 | 1,909 | 2,907 |
| Cash at Bank and in Hand | 11 | 222,487 | 0 | 222,487 | 176,525 |
| Total Current Assets | | 224,396 | 0 | 224,396 | 179,432 |
| <u>CREDITORS</u> | | | | | |
| Amount Falling Due Within One Year | 10 | (18,664) | 0 | (18,664) | (6,630) |
| <u>TOTAL NET ASSETS OR LIABILITIES</u> | | 210,194 | 0 | 210,194 | 174,765 |
| <u>FUNDS OF THE CHARITY</u> | | | | | |
| Restricted income funds | | 0 | 0 | 0 | 0 |
| Unrestricted funds | | 210,194 | 0 | 210,194 | 174,765 |
| <u>TOTAL FUNDS</u> | | 210,194 | 0 | 210,194 | 174,765 |

The notes on pages 3 - 8 form part of these financial statements.

Signed on behalf of the Trustees:


 Signature


 Name


 Date

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2022 to 31st July 2023

NOTE 1 – BASIS OF PREPARATION

The accounts have been prepared in accordance with the applicable accounting standards and comply with SORP FRS102 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties related to events or conditions that cast doubt on the charity's ability to continue as a going concern.

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.

No material prior year errors have been identified in the reporting period.

NOTE 2 – ACCOUNTING POLICIES

2.1 INCOME

| | |
|------------------------------|--|
| Recognition of Income | These are included in the Statement of Financial Activities (SoFA) when the charity becomes legally entitled to the resources and the amount can be quantified with reasonable accuracy. |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted under FRS 102 SORP or FRS 102. |
| Grants and Donations | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources. |
| Volunteer Help | The value of any voluntary help is not included in the accounts. |
| Income from interest | This is included in the accounts when receivable. |

2.2 EXPENDITURE AND LIABILITIES

| | |
|---------------------------|--|
| Resources Expended | Expenditure and liabilities are recognised in the period to which they relate. |
|---------------------------|--|

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2022 to 31st July 2023

Governance Costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. This includes cost of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support Costs

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute a direct charitable activity. Support costs include administration functions such as accounting, payroll, and IT.

2.3 FUNDS

All incoming and outgoing resources are allocated to the fund to which they relate.

Unrestricted Funds

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

Restricted Funds

Restricted funds are those funds where the donor has placed a restriction of use that is narrower than the general objects of the charity.

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation

Depreciation of fixed assets is provided at the rates shown below so as to write off their costs over their expected useful life, as follows:

| | <u>Rate</u> | <u>Basis</u> |
|-----------|-------------|---------------|
| Equipment | 20% p.a. | Straight line |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS For the Period 1st August 2022 to 31st July 2023

NOTE 3 - ANALYSIS OF INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Total This Year £ | Total Last Year £ |
|--|---------------------------------|-------------------------------|------------------------------|------------------------------|
| A1 Donations | | | | |
| Donations and gifts | 1,740 | - | 1,740 | 123 |
| Grants from government/other charities | - | - | - | - |
| Total Donations | 1,740 | - | 1,740 | 123 |
| A2 Charitable Activities | | | | |
| Nursery Education Funding | 233,547 | - | 233,547 | 215,728 |
| Local Authority Funding | 19,490 | - | 19,490 | 9,651 |
| Fees from Parents | 20,345 | - | 20,345 | 18,940 |
| Other Income | 2,174 | - | 2,174 | 2,116 |
| Total Charitable Activities | 275,556 | - | 275,556 | 246,435 |
| A3 Other Trading Activities | | | | |
| Fundraising | 856 | - | 856 | 837 |
| Total Trading Activities | 856 | - | 856 | 837 |
| A4 Income from Investments | | | | |
| Interest Income | 880 | - | 880 | 26 |
| Total Income from Investments | 880 | - | 880 | 26 |
| TOTAL INCOME | 279,032 | - | 279,032 | 247,421 |

Other Information: All income in the prior year was unrestricted.
Last year income figures have been adjusted from Receipts and Payments to Accruals for comparison purposes.

NOTE 4 - ANALYSIS OF RECEIPTS OF GOVERNMENT GRANTS

No government grants were received in the reporting period.

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2022 to 31st July 2023

NOTE 5 - ANALYSIS OF EXPENDITURE

| B1 Expenditure of Raising funds | Unrestricted Funds £ | Restricted Funds £ | Total £ | Prior year £ |
|--|-----------------------------|---------------------------|------------------|---------------------|
| Fundraising Expenses | (129) | 0 | (129) | (180) |
| Total Expenditure Raising funds | (129) | 0 | (129) | (180) |
| B2 Expenditure on Charitable Activities | | | | |
| <i><u>Direct Charitable Activities</u></i> | | | | |
| Wages including PAYE and Pensions | (184,149) | 0 | (184,149) | (148,758) |
| Other Staff Costs | (3,919) | 0 | (3,919) | (2,297) |
| Preschool Resources & Activities | (6,918) | 0 | (6,918) | (10,294) |
| Premises | (22,111) | 0 | (22,111) | (22,326) |
| Consumables | (4,352) | 0 | (4,352) | (3,684) |
| Other costs | (4,489) | 0 | (4,489) | (2,850) |
| Bank Charges | (203) | 0 | (203) | (178) |
| Depreciation | (1,238) | 0 | (1,238) | (491) |
| <i><u>Support Costs</u></i> | | | | |
| Professional Fees | (9,437) | 0 | (9,437) | (8,452) |
| Administration | (6,529) | 0 | (6,529) | (3,710) |
| <i><u>Governance</u></i> | | | | |
| Governance | (129) | 0 | (129) | (132) |
| Total Charitable Activities | (243,474) | 0 | (243,474) | (203,172) |
| TOTAL EXPENDITURE | (243,603) | 0 | (243,603) | (203,352) |

Other Information: Last year income figures have been adjusted from Receipts and Payments to Accruals for comparison purposes.

NOTE 6 - DETAILS OF CERTAIN ITEMS OF EXPENDITURE

Note 6.1 - Fees for Examination of the accounts

| | This Year £ | Last Year £ |
|--|--------------------|--------------------|
| Independent examiner's fees | 105 | 105 |
| Assurance services other than audit or independent examination | 0 | 0 |
| Tax advisory fees | 0 | 0 |
| Other fees paid to independent examiner, e.g. financial advice, consultancy, accountancy services) | | 0 |
| Total | 105 | 105 |

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS For the Period 1st August 2022 to 31st July 2023

NOTE 7 – PAID EMPLOYEES

Note 7.1 – Staff Costs

| | This Year £ | Last Year £ |
|-------------------------|--------------------|--------------------|
| Salaries and Wages | 168,797 | 137,011 |
| Social Security Costs | 11,641 | 8,358 |
| Workplace Pension Costs | 3,711 | 3,389 |
| Other employee Benefits | 0 | 0 |
| Total | 184,149 | 148,758 |

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

Note 7.2 – Average Head Count in the Year

| | This Year No | Last Year No |
|-----------------------|---------------------|---------------------|
| Charitable Activities | 15 | 13 |

NOTE 8 – TANGIBLE FIXED ASSETS

| Cost or Valuation | Preschool Equipment £ |
|---|----------------------------------|
| At the beginning of the year | 2,454 |
| Additions | 3,737 |
| Disposals | - |
| At end of the year | 6,191 |
| Depreciation | |
| At beginning of the year | 491 |
| Disposals | - |
| Depreciation | 1,238 |
| At end of the year | 1,729 |
| Net book value | |
| Net book value at the beginning of the year | 1,963 |
| Net book value at the end of the year | 4,462 |

NOTE 9 – DEBTORS AND PREPAYMENTS

| | This Year £ | Last Year £ |
|----------------------------|--------------------|--------------------|
| Fees from Parents | 97 | 0 |
| Prepayments/Accrued income | 1,812 | 2,907 |
| Totals | 1,909 | 2,907 |

There are no debtors recoverable in more than 1 year included in the above figures.

BRETTON COMMUNITY PRESCHOOL

CHARITY COMMISSION REGISTERED NO: 1055385

NOTES TO THE ACCOUNTS

For the Period 1st August 2022 to 31st July 2023

NOTE 10 – CREDITORS AND ACCRUALS

| | This Year £ | Last Year £ |
|------------------------------|--------------------|--------------------|
| Trade creditors | 2,158 | 3,424 |
| Accruals and deferred income | 15,304 | 2,083 |
| PAYE / NI Contributions | 918 | 456 |
| HSBC Credit Card | 284 | 667 |
| Totals | 18,664 | 6,630 |

There are no creditors payable in more than 1 year included in above figures.

NOTE 11 – CASH AT BANK AND IN HAND

| | This Year £ | Last Year £ |
|---------------|--------------------|--------------------|
| HSBC Current | 125,512 | 80,377 |
| HSBC Savings | 96,913 | 96,034 |
| Petty Cash | 62 | 114 |
| Totals | 222,487 | 176,525 |

NOTE 12 – TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or related entity.

No trustee expenses have been incurred.

This independent examiner's report relates to the accounts of

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st July 2023.

Responsibilities and Basis of Report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

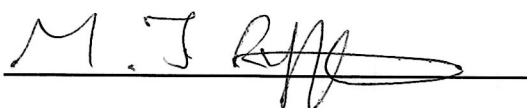
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date

31/10/2023

Mark Ruffles & Co
4 Baron Court
Werrington
Peterborough
PE4 7ZE

Professional Qualification: FCA

BRETTON COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1055385

Accounts

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

ANNUAL REPORT AND ACCOUNTS

For the year ended 31st July 2022

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2022**

The trustees present their report and independently examined financial statements for the year ended 31st July 2022.

Reference and Administrative Details:

| | | |
|--|---|---|
| Registered Name: | Bretton Community Preschool | |
| Charity No: | 1055385 | |
| Operational Address: | Watergall Children & Family Centre Watergall Bretton Peterborough PE3 8NX | |
| Trustees at date of Report: | Chair | Lisia Blacely Land |
| | Treasurer | Donna Hewitt |
| | Others | Zoe Capon Emma Cornwall Gwynneth Foster Ngarlui Janssens Nichola McCarthy Naomi Richards |
| Other Trustees who served in the year: | Left 15/11/22 | Danielle Tack |
| | Left 15/11/22 | Lisa Hill |
| | Left 15/11/22 | Rebecca Brisley |
| | Left 15/11/22 | Slavomira Albrecht |
| | Left 16/01/23 | Katie-May Brennan |
| | Left 16/03/23 | Lucy Trickey |
| | Left 10/05/23 | Leigh Knight |
| | Left 10/05/23 | Kimberley Prette |
| Bankers: | HSBC Bank Plc | |
| Independent Examiner: | Mark J Ruffles & Co 4 Baron Court Werrington Peterborough PE4 7ZE | |

Structure Governance and Management

This is a membership organisation governed by the model Pre-school Learning Alliance Constitution 2011, which was adopted at the Annual General Meeting held on 9th November 2011. Members can be parents or guardians of all children who attend playgroup or other interested individuals approved by the Committee. Committee members are appointed / confirmed at the Annual General Meeting.

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2022**

All Committee members give their time on a voluntary basis and receive no remuneration or other benefits.

Objects and Activities

The aims of the Preschool 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 the 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.

Public benefit

The committee and staff have regard to Charity Commission guidance on public benefit when setting objectives and planning activities. All children are eligible for Nursery Education Funding, which is provided by the Local Authority, the term after they become 3 years old. Fees are charged for children who attend between the ages of 2 and 3 but these are kept as low as possible so that our childcare is affordable to all families using our service.

Achievements and Performance

In September we began to relax our rules about visitors coming inside the setting, starting with new children looking around before joining the preschool. We also started up Little Explorers for parents and younger children to meet up and play before they join preschool.

During Autumn term we visited our local retirement home, Blossom Court. The first time with Harvest festival donations and then to sing carols at Christmas. We celebrated Christmas by using our EYPP money for a mini production, Search for Santa, and with a Christmas Party.

The library bus visited in March, and we also enjoyed watching duck eggs hatch in an incubator. During Summer term we received our smile award for supporting children cleaning their teeth and celebrated the Platinum Jubilee with the children and their parents. At the end of the term local teachers visited the Preschool children to help with their transition to school, and we had a party for the children leaving the setting.

Over the year we got involved in fundraising for Children in Need, Christmas Jumper day and Comic Relief Red Nose Day. We raised £620.11 for the preschool at our annual Fun Day. We attended the Big Bash Community event to promote the preschool.

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2022**

Our new Apprentice started her Level 2 Early Years Practitioner qualification in the Autumn term, our experienced Senco left in March, and we recruited a new member of staff in April. We decided to train two staff to share the Senco role in future, due to the amount of work involved and to ensure continuity of knowledge. We had an Ofsted inspection and were pleased with our "Good" grade after the challenge of working through the pandemic.

Staff continued to develop their professional knowledge. One staff member completed an Early Years Professional Development from the Department for Education over a period of six months. Other training included supporting vulnerable children and families, Makaton, staff well-being and changes to the EYFS. Staff attended compulsory training on safeguarding, food hygiene and prevent as needed.

Reserves policy

Reserves act as a cushion for any loss of income and unforeseen situations. Reserves are calculated using the amounts needed to settle any statutory notice periods and redundancy payments plus one month's costs. Throughout the year the balances have remained well over the reserves level, currently set at £74,682.

Financial Review

As a small charity the statutory reports are prepared on a Receipts and Payments basis, which tracks payments in out of the bank account and there are no adjustments made at year-end. The accounts show a surplus of £35,025. This follows a surplus of £31,778 last year and shows how well the preschool has recovered from the pandemic, when it was necessary to restructure staff hours to keep sustainable.

An analysis of income received shows that NEF Funding and fees have increased by 21% compared to the previous year. A lot of work has been done on the website and social media to build awareness of the preschool in the local area.

Costs increased by £35,145. The main increases can be seen in staff wages (£9,778), premises costs (£15,682) and purchase of new resources. The preschool increased by one member of staff during the year to bring the staff hours to a more comfortable level.

Premises costs show higher once again because we have had to pay 4 terms invoices instead of 3 due to the delay in being invoiced for Spring term 2021. However, Early Years have helped us to renegotiate the lease costs, and we hope to see a reduction in costs going forward, although this may not be as beneficial as expected due to the increase in energy costs. The preschool also installed a higher security fence around the perimeter at a cost of £5,500. The final closing cash balance for the year was £175, 858.

This Report has been approved by the Trustees and has been signed on their behalf by:

Signature: .....

Full Name: Lisla Land.....

Date: 15-05-22.....

BRETTON COMMUNITY PRESCHOOL

Registered Charity No: 1055385

RECEIPTS AND PAYMENTS FOR THE FINANCIAL PERIOD ENDING 31ST JULY 2022

| | UNRESTRICTED FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|-----------------------------------|---|----------------------------------|
| <u>RECEIPTS</u> | £ | £ |
| NEF Funding | 215,710 | 181,130 |
| Other Funding (Local Authority) | 10,394 | 8,374 |
| Fees | 18,096 | 12,224 |
| Grants | 2,000 | 6,899 |
| Bank Interest | 26 | 10 |
| Other Income | 110 | 290 |
| Fund Raising and Donations | 1,068 | 85 |
| TOTAL RECEIPTS | 247,404 | 209,012 |
| <u>PAYMENTS</u> | | |
| Wages inc Inland Revenue payments | (148,940) | (139,162) |
| Training Total | (689) | (346) |
| Other Staff Costs | (1,608) | (134) |
| Resources for Children | (7,974) | (4,189) |
| Resources for Setting | (2,311) | (1,606) |
| Resources for Outside Area | (1,305) | (520) |
| Food and Drink | (1,905) | (1,237) |
| Consumables | (1,639) | (1,655) |
| Premises | (30,463) | (14,781) |
| Fees and Subscriptions | (10,944) | (9,659) |
| Administration | (3,719) | (3,353) |
| Bank Charges | (171) | (126) |
| Other Costs | (581) | (451) |
| Fundraising | (130) | (15) |
| Transfer of Assets | 0 | 0 |
| TOTAL PAYMENTS | (212,379) | (177,234) |
| Net of Receipts/(Payments) | 35,025 | 31,778 |
| Balance b/fwd | 140,833 | 109,055 |
| Balance c/fwd | 175,858 | 140,833 |

BRETTON COMMUNITY PRESCHOOL

Registered Charity No: 1055385

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST JULY 2022

| | UNRESTRICTED FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|----------------------------|---|----------------------------------|
| <u>CASH FUNDS</u> | £ | |
| HSBC (Current) | 80,377 | 45,089 |
| HSBC (Savings) | 96,034 | 96,007 |
| Petty Cash | 114 | 113 |
| Fees Float | 0 | 20 |
| Credit Card Balance | (667) | (396) |
| Total Cash Funds | 175,858 | 140,833 |
| <u>OTHER ASSETS</u> | | |
| | 0 | 0 |
| | 0 | 0 |
| <u>LIABILITIES</u> | | |
| Independent Examination | 105 | 105 |
| Premises Lease | 4,986 | 12,235 |
| Excellent Cleaning | 594 | 330 |
| Hope Education | 744 | 500 |
| Pro-Purus | 171 | 0 |
| Tandem Payroll Ltd | 543 | 345 |
| | 7,143 | 13,515 |

I approve the Receipts and Payments Accounts set out on page 1 and above and confirm that all relevant records and information has been made available for their preparation.

Signed on behalf of the Trustees:



Signature



Name

NOTES

1. No trustees received remuneration or reimbursements in the period above.

This independent examiners report relates to the accounts of

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

Accounts are prepared for the period ended 31st July 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

Or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

31/10/2022

Mark Ruffles & Co
4 Baron Court
Werrington
Peterborough
PE4 7ZE

BRETTON COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1055385

Accounts

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

ANNUAL REPORT AND ACCOUNTS

For the year ended 31st July 2021

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2021**

The trustees present their report and independently examined financial statements for the year ended 31st July 2021.

Reference and Administrative Details:

Registered Name: Bretton Community Preschool

Charity No: 1055385

Operational Address: Watergall Children & Family Centre
Watergall
Bretton
Peterborough
PE3 8NX

Trustees at date of Report:

| | |
|-----------|---|
| Chair | Ngarlui Janssens |
| Treasurer | Danielle Tack |
| Secretary | Rebecca Brisley |
| Others | Slavomira Albrecht Lisia Blacely Land Zoe Capon Emma Cornwall Donna Hewitt Lisa Hill Kimberley Prette Naomi Richards |

Other Trustees who served in the year:

| | |
|---------------|------------------------|
| Left 15/11/21 | Jurgita Kuprescenkiene |
| Left 15/11/21 | Jennifer Duffy |
| Left 15/11/21 | Natasha Chilcot |
| Left 15/12/21 | Ilona Gudkova |

Bankers: HSBC Bank Plc

Independent Examiner: Mark J Ruffles & Co
4 Baron Court
Werrington
Peterborough
PE4 7ZE

Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2021

Structure Governance and Management

This is a membership organisation governed by the model Pre-school Learning Alliance Constitution 2011, which was adopted at the Annual General Meeting held on 9th November 2011. Members can be parents or guardians of all children who attend playgroup or other interested individuals approved by the Committee. Committee members are appointed / confirmed at the Annual General Meeting. All Committee members give their time on a voluntary basis and receive no remuneration or other benefits.

Objects and Activities

The aims of the Preschool 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 the 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.

Public benefit

The committee and staff have regard to Charity Commission guidance on public benefit when setting objectives and planning activities. All children are eligible for Nursery Education Funding, which is provided by the Local Authority, the term after they become 3 years old. Fees are charged for children who attend between the ages of 2 and 3 but these are kept as low as possible so that our childcare is affordable to all families using our service.

Achievements and Performance

In September we returned to preschool with a new, smaller organisational structure based on "bubbles", to keep staff and children safe, whilst also addressing the need to reduce costs. We are very pleased that we have been able to retain the quality of our provision throughout the challenge of covid and with less staff.

In January, Funky Fish room had a few cases of Covid and eventually the preschool closed for two weeks on the advice of Public Health. We did lots of activities remotely to support our preschool families, such as suggesting ideas of things to do at home and providing resource and care packs.

Although it was a difficult year, we still made sure we had fun. For Children in Need, we dressed up in fancy dress with children running a stall. Each bubble had their own Christmas party with Santa Claus doing a flyby. In March we hatched our chicks from the Happy Chick Company and encouraged

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2021**

staff and children to dress up in bright colours for our carnival themed Comic Relief fundraising. In June we invited our new parents and children to visit our Ladybirds room in preparation for starting in September.

Staff access courses on a regular basis to ensure they develop their professional knowledge and practice, enabling the pre-school to provide the very best care, learning and play opportunities for our children. This year most training has been undertaken virtually. One staff member had undergone a seven month Senco training programme so that we can provide the important support to our children with special needs. Other training included School Readiness, English as an Additional Language, and guidance on the new EYFS curriculum. The preschool also launched the toddler tool kit, which is designed to help staff to identify and meet the needs of our youngest children through different activities.

Reserves policy

Reserves act as a cushion for any loss of income and unforeseen situations. Reserves are calculated using the amounts needed to settle any 12 week notice periods and redundancy payments plus one month's costs. Throughout the year the balances remained over the reserves level, currently set at £72,941.

Financial Review

As a small charity the statutory reports are prepared on a Receipts and Payments basis. Receipts and Payments accounts track payments in out of the bank account and there are no adjustments made at year-end.

The statutory accounts show a surplus of £31,778. This follows a loss of £68,221 the previous year. Costs reduced by £83,217 with the main savings being seen in staff wages, which reduced by £43,355 following a reduction of just under 130 staff hours per week. Peterborough City Council has delayed in invoicing the preschool for lease of the preschool area, which means currently we owe for Spring and Summer terms 2021, estimated at £12,235 in addition to the amount of £14,781 showing in the accounts.

The preschool received the following financial support in response to Covid 19:

- CJRS funding in the sum of £6,900.
- Early Years grant for £6000. Early Years also paid £540 to help towards loss of fees when the preschool had to close to due to Covid.

The final closing cash balance for the year was £140,833, leaving the preschool in a better position to face the challenges of the new academic year.

This Report has been approved by the Trustees and has been signed on their behalf by:

Signature: NgL

Full Name: NGAR-LUI JANSSENS

Date: 10/5/22

BRETTON COMMUNITY PRESCHOOL

Registered Charity No: 1055385

RECEIPTS AND PAYMENTS FOR THE FINANCIAL PERIOD ENDING 31ST JULY 2021

| | UNRESTRICTED FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|---|---|----------------------------------|
| <u>RECEIPTS</u> | £ | £ |
| NEF Funding | 181,130 | 180,179 |
| Other Funding (Local Authority) | 8,374 | 0 |
| Fees | 12,224 | 9,156 |
| Grants | 6,899 | 1,514 |
| Bank Interest | 10 | 227 |
| Other Income | 290 | 1,094 |
| Fund Raising and Donations | 85 | 60 |
| TOTAL RECEIPTS | <u>209,012</u> | <u>192,230</u> |
| <u>PAYMENTS</u> | | |
| Wages inc Inland Revenue payments Note 3 | (139,162) | (182,497) |
| Training Total | (346) | (1,867) |
| Other Staff Costs | (134) | (1,517) |
| Resources for Children | (4,189) | (5,984) |
| Resources for Setting | (1,606) | (1,371) |
| Resources for Outside Area | (520) | (13,631) |
| Food and Drink | (1,237) | (1,547) |
| Consumables | (1,655) | (2,047) |
| Premises | (14,781) | (35,439) |
| Fees and Subscriptions | (9,659) | (11,238) |
| Administration | (3,353) | (2,389) |
| Bank Charges | (126) | (129) |
| Other Costs | (451) | (575) |
| Fundraising | (15) | (220) |
| Transfer of Assets | 0 | 0 |
| TOTAL PAYMENTS | <u>(177,234)</u> | <u>(260,451)</u> |
| Net of Receipts/(Payments) | 31,778 | (68,221) |
| Balance b/fwd | 109,055 | 177,276 |
| Balance c/fwd | <u>140,833</u> | <u>109,055</u> |

BRETTON COMMUNITY PRESCHOOL

Registered Charity No: 1055385


STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST JULY 2021

| | UNRESTRICTED FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|----------------------------|---|----------------------------------|
| <u>CASH FUNDS</u> | £ | |
| HSBC (Current) | 45,089 | (1,426) |
| HSBC (Savings) | 96,007 | 110,774 |
| Petty Cash | 113 | 2 |
| Fees Float | 20 | 20 |
| Credit Card Balance | (396) | (315) |
| Total Cash Funds | <u>140,833</u> | <u>109,055</u> |
| <u>OTHER ASSETS</u> | | |
| SMP Recovery | 0 | 280 |
| CJRS Grant | 0 | 544 |
| | <u>0</u> | <u>824</u> |
| <u>LIABILITIES</u> | | |
| Independent Examination | 105 | 105 |
| Premises Lease | Note 2 12,235 | 7,000 |
| Excellent Cleaning | 330 | 0 |
| Insurance Premium | 500 | 0 |
| Tandem Payroll Ltd | 345 | 0 |
| | <u>13,515</u> | <u>7,105</u> |

I approve the Receipts and Payments Accounts set out on page 1 and above and confirm that all relevant records and information has been made available for their preparation.

Signed on behalf of the Trustees:


.....
Signature


.....
Name

NOTES

1. No trustees received remuneration or reimbursements in the period above.
2. Invoiced in arrears - Summer Term 2020 and 2021 invoices estimated at £7000.
Spring Term 2021 invoice outstanding - this is for £5235.
3. Staff reorganisation took place in July 2020 - 2019 2020 figures include voluntary redundancy payment.

This independent examiners report relates to the accounts of

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

Accounts are prepared for the period ended 31st July 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

Or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed


M. J. RUFFLES FCA

Date

18/10/2021

Mark Ruffles & Co
4 Baron Court
Werrington
Peterborough
PE4 7ZE

BRETTON COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1055385

Accounts

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

ANNUAL REPORT AND ACCOUNTS

For the year ended 31st July 2020

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2020**

The trustees present their report and independently examined financial statements for the year ended 31st July 2020.

Reference and Administrative Details:

Registered Name: Bretton Community Preschool

Charity No: 1055385

Operational Address: Watergall Children & Family Centre
Watergall
Bretton
Peterborough
PE3 8NX

| | | |
|-----------------------------|-----------------------|-----------------|
| Trustees at date of Report: | Chair | Naomi Richards |
| | Treasurer | Danielle Tack |
| | Secretary | Donna Hewitt |
| | Others | Rebecca Brisley |
| | | Zoe Capon |
| Natasha Chilcot | | |
| | Emma Cornwall | |
| | Jennifer Duffy | |
| | Ilona Gudkova | |
| | Lisa Hill | |
| | Ngarlui Janssens | |
| | Jurgita Kupresceniene | |

| | | |
|--|---------------|-------------------|
| Other Trustees who served in the year: | Left 17/07/20 | Chanelle Steward |
| | Left 06/11/20 | Kayleigh Fitzjohn |
| | Left 24/03/21 | Kerry Boyce |
| | Left 24/03/21 | Kirsty Smith |

Bankers: HSBC Bank Plc

Independent Examiner: Mark J Ruffles & Co
4 Baron Court
Werrington
Peterborough
PE4 7ZE

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2020**

Structure Governance and Management

This is a membership organisation governed by the model Pre-school Learning Alliance Constitution 2011, which was adopted at the Annual General Meeting held on 9th November 2011. Members can be parents or guardians of all children who attend playgroup or other interested individuals approved by the Committee. Committee members are appointed / confirmed at the Annual General Meeting. All Committee members give their time on a voluntary basis and receive no remuneration or other benefits.

Objects and Activities

The aims of the Preschool 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 the 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.

Public benefit

In setting the objectives and planning the activities of the charity the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All children are eligible for Nursery Education Funding, which is provided by the Local Authority, the term after they become 3 years old. Fees are charged for children who attend between the ages of 2 and 3 but these are kept as low as possible so that our childcare is affordable to all families using our service.

Achievements and Performance

Autumn Term

At the start of the year, the Committee decided to improve part of the big garden with an artificial grass area. This work was carried out during February half-term.

In December a group of children and staff visited Lime Watergall to watch a nativity play. This was followed by another group of children and staff visiting Eyrescroft for their nativity play. We had our Christmas party at the end of term, with Santa in his grotto, games, activities and party food. Boogie Beats provided a Christmas music and movement session.

Spring Term

A member of staff started maternity leave and two new members of staff were recruited, one to cover maternity leave and the other as lunch time supervisor.

Bretton Community Preschool Trustee Annual Report For the year ended 31st July 2020

In February we had a visit from Zoolab, who bought lots of different creatures including a mouse, snail, and spider to show the children. Shortly after half-term the setting was closed following PHE advice to deep clean following identification of a possible Covid case. The setting closed due to national lockdown on 23rd March. During this time staff made various learning packs for children and food parcels for identified families, alongside making weekly well-being phone calls to families.

Summer Term

During May, staff prepared the pre-school for children requiring care to return. In June preschool reopened following our new way of working in 3 small bubbles. The term continued with preparing children for school and maintaining weekly contact with those families who were staying home.

Due to reduced children's numbers and increase in the lease costs, financial concerns were identified. This resulted in a consultation to change the staff structure and working patterns, with one person taking voluntary redundancy and other staff losing hours. The rest of the term was spent preparing for the new style of working in the following term.

Training

We started the year with many staff renewing their first aid training. The Senco undertook a three day training course, one member of staff completed their Level 2 qualification and another completed Level 3. Staff attended various one day training courses and the "Ready for your Inspection One Day", all of which provided opportunities to share ideas and good practice.

Reserves policy

Reserves act as a cushion for any loss of income and unforeseen situations. Reserves are calculated using the amounts needed to settle any 12 week notice periods and redundancy payments plus one month's costs. Throughout the year the balances remained over the reserves level, currently set at £98,088.

Financial Review

As a small charity the statutory reports are prepared on a Receipts and Payments basis. Receipts and Payments accounts track payments in out of the bank account and there are no adjustments made at year-end.

The statutory accounts show a loss of £68,221. An analysis of income received from NEF Funding and fees shows that these reduced by £29,867 (14%) compared to the previous year. Costs increased in the following areas:

Premises – due to a delay in Peterborough City Council forwarding invoices, the preschool had to pay lease costs for the entire 2018 – 2019 accounts year plus two terms of 2019 -2020 accounts year.

Staffing costs – the number of staff were increased in general and there was also a voluntary redundancy payment for a long-serving member of staff.

Outside area – this was due to the installation of artificial grass in the big garden area.

**Bretton Community Preschool
Trustee Annual Report
For the year ended 31st July 2020**

Fees and subscriptions – these were fees incurred whilst working towards future sustainability. The preschool received the following financial support in response to Covid 19:

- NEF funding was still paid by the local authority for summer term based on Spring term attendance,
- The preschool was able to claim a total of £2058 funding from the Job Retention Scheme.

This support helped a great deal. However, lower number of children attending when the preschool re-opened in June and significantly reduced registrations of new children for Autumn term, led to the decision to consult with staff to restructure the preschool. This took place during July and resulted in a reduction of just under 130 staff hours per week, and included the opening of a third preschool room to provide lots of space for staff and children during the pandemic, whilst also facilitating future growth.

The final closing cash balance for the year was £109,055.

This Report has been approved by the Trustees and has been signed on their behalf by:

Signature: 

Full Name: NAOMI RICHARDS

Date: 10/05/21

BRETTON COMMUNITY PRESCHOOL

Registered Charity No: 1055385

RECEIPTS AND PAYMENTS FOR THE FINANCIAL PERIOD ENDING 31ST JULY 2020

| | UNRESTRICTED FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|-----------------------------------|---|----------------------------------|
| <u>RECEIPTS</u> | £ | £ |
| NEF Funding | 180,179 | 201,359 |
| Other Funding | 0 | 7,214 |
| Fees | 9,156 | 17,843 |
| Grants | 1,514 | 0 |
| Bank Interest | 227 | 250 |
| Other Income | 1,094 | 521 |
| Fund Raising and Donations | 60 | 1,130 |
| TOTAL RECEIPTS | <u>192,230</u> | <u>228,317</u> |
| | | |
| <u>PAYMENTS</u> | | |
| Wages inc Inland Revenue payments | (182,497) | (169,812) |
| Training Total | (1,867) | (3,120) |
| Other Staff Costs | (1,517) | (805) |
| Resources for Children | (5,984) | (8,353) |
| Resources for Setting | (1,371) | (3,107) |
| Resources for Outside Area | (13,631) | (626) |
| Food and Drink | (1,547) | (2,055) |
| Consumables | (2,047) | (1,579) |
| Premises | (35,439) | (20,244) |
| Fees and Subscriptions | (11,238) | (8,687) |
| Administration | (2,389) | (2,202) |
| Bank Charges | (129) | (129) |
| Other Costs | (575) | (68) |
| Fundraising | (220) | (3) |
| Transfer of Assets | 0 | 0 |
| TOTAL PAYMENTS | <u>(260,451)</u> | <u>(220,790)</u> |
| Net of Receipts/(Payments) | (68,221) | 7,527 |
| Balance b/fwd | 177,276 | 169,749 |
| Balance c/fwd | <u>109,055</u> | <u>177,276</u> |

BRETTON COMMUNITY PRESCHOOL

Registered Charity No: 1055385

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST JULY 2020

| | UNRESTRICTED FUNDS THIS YEAR | TOTAL FUNDS LAST YEAR |
|----------------------------|---|----------------------------------|
| <u>CASH FUNDS</u> | £ | |
| HSBC (Current) | (1,426) | 67,518 |
| HSBC (Savings) | 110,774 | 110,547 |
| Petty Cash | 2 | 100 |
| Fees Float | 20 | 20 |
| Credit Card Balance | (315) | (909) |
| Total Cash Funds | <u>109,055</u> | <u>177,276</u> |
| <u>OTHER ASSETS</u> | | |
| SMP Recovery | 280 | 153 |
| CJRS Grant | Note 3 544 | 0 |
| | <u>824</u> | <u>153</u> |
| <u>LIABILITIES</u> | | |
| Independent Examination | 105 | 105 |
| Premises Lease | Note 2 7,000 | 18,000 |
| | <u>7,105</u> | <u>18,105</u> |

I approve the Receipts and Payments Accounts set out on page 1 and above and confirm that all relevant records and information has been made available for their preparation.

Signed on behalf of the Trustees:


.....

Signature


.....

Name

NOTES

1. No trustees received remuneration or reimbursements in the period above.
2. Paid lease costs for whole of 2018-19 plus Autumn and Spring term for 2019-20. Invoiced in arrears - Summer term 2020 invoice is outstanding (estimated at £7,000).
3. CJRS Claim for July has not yet been received.
4. Staff reorganisation took place in July due to Covid 19 closure and falling children numbers. One member of staff took voluntary redundancy.

This independent examiners report relates to the accounts of

BRETTON COMMUNITY PRESCHOOL

Charity Commission Registered No: 1055385

Accounts are prepared for the period ended 31st July 2020

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

Or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

M. J. Ruffles

Date

09/10/2020

Mark Ruffles & Co
4 Baron Court
Werrington
Peterborough
PE4 7ZE