

# **BRETTON COMMUNITY PRESCHOOL**

Charity Commission Registered No: 1055385

## **ANNUAL REPORT AND ACCOUNTS**

For the year ended 31<sup>st</sup> July 2025

**Bretton Community Preschool  
Trustee Annual Report  
For the year ended 31<sup>st</sup> July 2025**

The trustees present their report and independently examined financial statements for the year ended 31<sup>st</sup> 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 Karilly 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 9<sup>th</sup> 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.

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**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.

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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.

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**For the year ended 31<sup>st</sup> 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
<b><u>INCOMING RESOURCES</u></b>	3	£	£	£	£
<b>Income and endowments from:</b>					
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
<b>Total</b>		<b>343,793</b>	<b>0</b>	<b>343,793</b>	<b>272,156</b>
<b><u>RESOURCES EXPENDED</u></b>	5	£	£	£	£
<b>Expenditure on:</b>					
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
<b>Total</b>		<b>(309,366)</b>	<b>(574)</b>	<b>(309,940)</b>	<b>(255,546)</b>
<b>Net incoming/outgoing resources</b>		<b>34,427</b>	<b>(574)</b>	<b>33,853</b>	<b>16,610</b>
<b>Extraordinary items</b>		0	0	0	0
<b>Transfers between funds</b>		56	(56)	0	0
<b>Other recognised gains/(losses):</b>		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
<b>Net movement in funds</b>		<b>34,483</b>	<b>(630)</b>	<b>33,853</b>	<b>16,610</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		226,174	630	226,804	210,194
<b>Total funds carried forward</b>		<b>260,657</b>	<b>0</b>	<b>260,657</b>	<b>226,804</b>

**BRETTON COMMUNITY PRESCHOOL**


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**Balance Sheet as at 31st July 2025**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED INCOME FUNDS	TOTAL THIS YEAR	TOTAL LAST YEAR
<b><u>FIXED ASSETS</u></b>					
Intangible Fixed Assets		0	0	0	0
Tangible Fixed Assets	8	5,628	0	5,628	5,505
Heritage Assets		0	0	0	0
<b>Total Fixed Assets</b>		<b>5,628</b>	<b>0</b>	<b>5,628</b>	<b>5,505</b>
<b><u>CURRENT ASSETS</u></b>					
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
<b>Total Current Assets</b>		<b>261,000</b>	<b>0</b>	<b>261,000</b>	<b>230,307</b>
<b><u>CREDITORS</u></b>					
Amount Falling Due Within One Year	11	(9,055)	0	(9,055)	(9,008)
Amount Falling Due After One Year		0	0	0	0
<b>TOTAL NET ASSETS OR LIABILITIES</b>		<b>257,573</b>	<b>0</b>	<b>257,573</b>	<b>226,804</b>
<b><u>FUNDS OF THE CHARITY</u></b>					
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
<b>TOTAL FUNDS</b>		<b>260,657</b>	<b>0</b>	<b>260,657</b>	<b>226,804</b>

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 1<sup>st</sup> August 2024 to 31<sup>st</sup> 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**

<b>Recognition of Income</b>	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.
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted under FRS 102 SORP or FRS 102.
<b>Grants and Donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Volunteer Help</b>	The value of any voluntary help is not included in the accounts.
<b>Income from interest</b>	This is included in the accounts when receivable.

#### **2.2 EXPENDITURE AND LIABILITIES**

<b>Resources Expended</b>	Expenditure and liabilities are recognised in the period to which they relate.
<b>Governance Costs</b>	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



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## **NOTES TO THE ACCOUNTS**

**For the Period 1<sup>st</sup> August 2024 to 31<sup>st</sup> 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

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## **NOTES TO THE ACCOUNTS**

**For the Period 1<sup>st</sup> August 2024 to 31<sup>st</sup> July 2025**

### **NOTE 3 - ANALYSIS OF INCOME**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total This Year £</b>	<b>Total Last Year £</b>
<b>A1 Donations</b>				
Donations and gifts	534	-	534	5
Grants from government/other charities	-	-	-	1,200
<b>Total Donations</b>	<b>534</b>	<b>-</b>	<b>534</b>	<b>1,205</b>
<b>A2 Charitable Activities</b>				
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
<b>Total charitable Activities</b>	<b>340,844</b>	<b>-</b>	<b>340,844</b>	<b>268,583</b>
<b>A3 Other Trading Activities</b>				
Fundraising	601	-	601	481
<b>Total Trading Activities</b>	<b>601</b>	<b>-</b>	<b>601</b>	<b>481</b>
<b>A4 Income from Investments</b>				
Interest Income	1,814	-	1,814	1,887
			-	
<b>Total Income from Investments</b>	<b>1,814</b>	<b>-</b>	<b>1,814</b>	<b>1,887</b>
<b>A5 Separate material items of income</b>				
	-		-	
<b>Total Separate Material Items of Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Other</b>				
	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>343,793</b>	<b>-</b>	<b>343,793</b>	<b>272,156</b>

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

No government grants were received in the reporting period.

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## **NOTES TO THE ACCOUNTS**

**For the Period 1<sup>st</sup> August 2024 to 31<sup>st</sup> July 2025**

### **NOTE 5 - ANALYSIS OF EXPENDITURE**

<b>B1 Expenditure of Raising funds</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>	<b>Prior year £</b>
Fundraising Expenses	20	0	20	69
<b>Total Expenditure Raising funds</b>	<b>20</b>	<b>0</b>	<b>20</b>	<b>69</b>

#### **B2 Expenditure on Charitable Activities**

##### Direct Charitable Activities

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

##### Support Costs

Professional Fees	10,891	0	10,891	11,394
Administration	6,914	0	6,914	6,633

##### Governance

Governance	139	0	139	137
<b>Total Charitable Activities</b>	<b>309,346</b>	<b>574</b>	<b>309,920</b>	<b>255,477</b>

B3 Other Trading Activities	0	0	0	0
<b>Total Trading Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

B4 Separate Material Item of Expense	0	0	0	0
<b>Total Separate Material Items of Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

B5 Other	0	0	0	0
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL EXPENDITURE</b>	<b>309,366</b>	<b>574</b>	<b>309,940</b>	<b>255,546</b>
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## **NOTES TO THE ACCOUNTS**

**For the Period 1<sup>st</sup> August 2024 to 31<sup>st</sup> July 2025**

### **NOTE 6 - DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

#### **Note 6.1 - Fees for Examination of the accounts**

	<b>This Year £</b>	<b>Last Year £</b>
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
<b>Total</b>	<b>111</b>	<b>105</b>

### **NOTE 7 – PAID EMPLOYEES**

#### **Note 7.1 – Staff Costs**

	<b>This Year £</b>	<b>Last Year £</b>
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
<b>Total</b>	<b>244,723</b>	<b>195,720</b>

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**

	<b>This Year No</b>	<b>Last Year No</b>
Charitable Activities	16	15

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## **NOTES TO THE ACCOUNTS**

**For the Period 1<sup>st</sup> August 2024 to 31<sup>st</sup> July 2025**

### **NOTE 8 – TANGIBLE FIXED ASSETS**

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

### **NOTE 9 – DEBTORS AND PREPAYMENTS**

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

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

### **NOTE 10 – CASH AT BANK AND IN HAND**

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

### **NOTE 11 – CREDITORS AND ACCRUALS**

	<b>This Year £</b>	<b>Last Year £</b>
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
<b>Totals</b>	<b>9,055</b>	<b>9,008</b>

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

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## **NOTES TO THE ACCOUNTS**

**For the Period 1<sup>st</sup> August 2024 to 31<sup>st</sup> 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 31<sup>st</sup> 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

24/10/25

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

Professional Qualification: FCA