

Charity name:

Charity number:

Bream Early Learners**1062902**

Receipts and payments accounts for the period

Period start date 1st September 2024

Period end date 31st August 2025

RECEIPTS AND PAYMENTS ACCOUNT

RECEIPTS	Previous year	Current year
	£	£
Nursery Education Funding (Free for 3&4)	120,461.03	136,402.88
Nursery Education Funding - EYPP	2,389.80	3,153.60
Children's fees	10,041.65	4,967.42
Club Income	5,318.00	3,465.50
Uniform and Gym bag Sales	38.00	0.00
Fundraising	1,736.65	873.00
Donations and Grants	0.00	400.00
Interest	766.73	542.56
Other receipts	355.00	95.00
SUB TOTAL	141,106.86	149,899.96
Income from the sale of equipment		
TOTAL RECEIPTS	(A) 141,106.86	149,899.96

PAYMENTS	Previous year	Current year
	£	£
Employment costs (wages plus HMRC)	108,876.51	123,941.66
Training costs	1,377.20	362.40
Premises (rent, heat etc)	8,237.81	12,650.66
Subscriptions	498.88	827.20
Insurance	3,266.55	131.19
Administration	955.44	1,638.04
Refreshments	639.34	1,257.60
Consumables (paint, paper etc)	1,400.25	2,458.78
Uniform and Gym bags	0.00	166.80
Fundraising costs	30.00	113.08
Other	792.70	3,230.80
SUB TOTAL	126,074.68	146,778.21
Purchases of of equipment and other assets	4,053.43	32,333.42
TOTAL PAYMENTS	(B) 130,128.11	179,111.63

NET OF RECEIPTS AND PAYMENTS	(A-B=C)	10,978.75	-29,211.67
Cash funds last year end	(D)	53,122.18	64,100.93
Cash funds this year end	(C+D)	64,100.93	34,889.26

STATEMENT OF ASSETS AND LIABILITIES

	Current Value
	£
Current A/cs	4,403.50
Deposit A/cs	30,385.76
Petty Cash	100.00
	34,889.26

Signed for the trustees (Committee) J. Davies Role ChairpersonDate 13/02/2026

DETAILS OF EQUIPMENT/ASSET EXPENDITURE AND OTHER INCOME AND EXPENDITURE		DETAILS OF FUNDRAISING			
Grant income	£	Event	Receipts	Expenditure	Profit
			£	£	£
R Ellis - Bells Golf Day	350.00	Forest Lottery	232.00	0.00	232.00
Mid Counties CO-OP	50.00	Raffles	455.00	113.08	341.92
		Xmas Fayre	186.00	0.00	186.00
TOTAL	400.00				
Other expenditure	£				
Legal Fees	2,042.40				
DBS Checks	132.01				
Perrygrove Trip	540.00				
Thank You Presents	164.50				
Coach Hire	210.00				
Xmas Presents	60.00				
Tots Megabounce	81.89				
TOTAL	3,230.80	TOTAL	873.00	113.08	759.92
Expenditure on Equipment/Assets	£				
Sofas, Chairs & Units	1,121.58				
New Cabin	28,395.60				
Printer, projector & Shredder	429.51				
Cabin Equipment	525.52				
Washing Machine	440.00				
Sand & Water Table	267.31				
Easel & Reading Arch	572.95				
Vax Cleaner	199.00				
Gazebo	159.99				
Tots Equipment	111.97				
TOTAL	32,223.43				

These certified figures were submitted to the members at the Annual General Meeting of:

Bream Early Learners on 3rd February 2026

Signed..........(Treasurer) Name (in block letters) DEREK BROOM FCCA

Address: Fairways, Lansdown Walk, Bream, Gloucestershire GL156NE



Section A

Independent Examiner's Report

Report to the trustees

Bream Early Learners.

On accounts for the year
ended

31st August 2025

Charity no
(if any)

1062402

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~ *) 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.

* Please delete the words in the brackets if they do not apply.

Signed:

C. P. Penbury

Date:

26/1/26.

Name:

Christopher Philip Penbury

Relevant professional
qualification(s) or body
(if any):

FMAAT

Address:

Moor View, Lansdown Walk, Bream,
Lydney, Glos GL15 6DE

Bream Early Learners
Annual General Meeting - Tuesday 3rd February 2026
Chairperson / Leader's Report

Last year was another good year for Bream Early Learners and our registers. We ended the year with 19 pre-school children in Oak and 24 starters in Acorn giving an overall occupancy of 76.5%. This year looks to be even better with 40 children on the register and 4 due to start after Easter

Our Breakfast club operates every morning, and provides a service for younger children that are not included in the free school offer. The club largely covers its cost and helps many of our working parents.

Our Thursday toddler group continues to be popular and it acts as a great feeder to the main setting whilst providing an opportunity for parents to meet in a relaxed atmosphere.

The biggest disappointment this year was the resignation of our Manager, Bonnie Ellis. Bonnie left to pursue an opportunity to work directly with families in the Forest. A heart felt thank you to Bonnie for making BEL the vibrant and popular setting it is today. When Bonnie left we were expecting to merge with the school during the autumn term Kelly and Katy agreed to provide the management role until transfer.

Hannah Partridge resigned as treasurer from the committee in September 2025 but Derek has kindly agreed to cover this post. I would like to thank Hannah for all of her hard work.

One of Bonnie's last projects was the organisation of a new cabin that gave us secure, dry storage and a small welfare area for staff. Using the old lawn at the front of the building means we could demolish the old wooden sheds and add additional all weather play area. Good use of our fundraising monies!

In May 2024 parents agreed to a merger of BEL and the academy that runs Bream School. In December 2025 the academy decided that the proposed merger could not go ahead as planned due the County Council requiring a market rent for the BEL building. We have always been run by a committee of volunteers and the transfer would have meant that this was no longer necessary. We are currently working with the County Council to see if there are any other options than a parent committee to run BEL. This needs to be resolved quickly as we have no formal manager and staff agreed to act up believing it was for a short interim period. We will be in contact with all parents when we have any further news.

I would like to take this opportunity to thank the committee for their continued support but especially the staff team at BEL that have worked so hard these last few months to keep the setting running and continuing to be a fantastic pre-school.

Bream Early Learners Annual General Meeting 3rd February 2026

Treasurer's Report

SUMMARY The accounts show a deficit of £29,212. This is the result of buying a new container cabin to replace the old wooden sheds. We also had to buy replacement electrical equipment and furniture for the new cabin (see page 2 for details). Our attendance numbers have remained buoyant so we felt this was the time to buy the new unit, we closed the year at 80% occupancy in Oak and 73% occupancy in Acorn.

RECEIPTS Overall income from fees was £144,524, up nearly 9% up on last year's £132,891. Most of this was Nursery Education Funding which is money from the Government for 15 or 30 hours free childcare a week for over 3's and eligible 2 year olds. We received £4,967 in children's' fees for sessions where free provision isn't available. Lower than last year but this is due to increased nursery funding for working parents of 2 year olds.

We offer a breakfast club for pre-school children and last year raised an income of £3,465. This is just enough to cover the running costs and provides a useful service for working parents.

Fundraising is detailed on page 2, the key sources being Layla's Facebook raffles and the Christmas Fayre. There were fewer events this year as we expected to merge with the school by the end of the year. The money that was raised was used to help pay for the new cabin.

PAYMENTS This year's total expenditure was £179,111. Our main cost is staff wages - £123,941 representing 84% of running costs. The cost of running the site (premises) was £4,413 higher than last year but we paid for some tree surgery work and wiring to the new cabin costing £3,506 in total. The insurance payment for this year is low as two payments were made last year.

LOOKING FORWARD In May 2024 parents voted for Bream Early Learners to become part of the Academy running Bream School. The Academy advised us in December 2025 that this will not now go ahead. This leaves us planning the future shape of Bream Early Learners; we have no known financial obligations so we can be confident that our reserves are adequate to meet any future changes.

RESERVES We hold £34,889 in reserves. Our Reserves Policy is to start the year with at least £20,000 in the current account. This leaves £14,889 in the redundancy reserve that will require a £3,500 top up in the current year.