

The Barbara Rose Nursery School

Profit and Loss Report

01 September, 2024 - 31 August, 2025

Analysis Type: All, Analysis Category: All

Sales

4000 - LEA Grants	138,074.27	
4010 - Reservation holding fee	400.00	
4020 - SEN-DEP-EYPP	29,322.88	
4200 - Parents receipts	12,181.10	
4400 - Miscellaneous Income/refunds	596.84	
4910 - Trips	279.00	
4920 - Fundraising	610.43	
4930 - Other donations and gifts	5,733.72	
	Total Sales	£187,198.24

Direct Expenses

Total Direct Expenses £0.00

GROSS PROFIT / LOSS £187,198.24

Overheads

7000 - Employee Wages and Salaries	137,839.13
7020 - Employers NI	1,759.97
7030 - Employer's Pension	1,488.66
7060 - Statutory Sick Pay	3,531.85
7100 - Rent	8,800.00
7130 - Insurance	1,112.18
7330 - Refund of payment	533.45
7340 - Miscellaneous Overheads	493.29

7350 - Gift and Donations	711.60
7400 - Trips - costs	351.00
7430 - Kitchen and Catering	38.18
7500 - Printing	866.85
7520 - Office Stationery and ink plan	742.78
7550 - Hardware & Software	1,192.90
7560 - Mobile Charges	253.48
7800 - Subscriptions and Licenses	762.73
7820 - Fundraising - costs or purchases	365.88
7900 - Bank Charges	99.26
8100 - LEA - SEN Spending	3,521.06
8110 - LEA - Deprivation and EYPP spending	81.79
8200 - Resources - General	4,094.28
8210 - Resources - Blooms	1,509.34
8220 - Resources - Buds	644.38
8230 - Training Costs	757.00
8260 - First Aid	158.75

Total Overheads	£171,709.79
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NET PROFIT / LOSS	£15,488.45
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The Barbara Rose Nursery School

Balance Sheet Report

To: 31 August, 2025

ASSETS

Fixed Assets

Total Fixed Assets	£0.00
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Current Assets

1200 - Current bank account	40,154.60
1230 - Business Reserve account	15,477.63
Total Current Assets	£55,632.23

TOTAL ASSETS	£55,632.23
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LIABILITIES

Current Liabilities

2100 - Trade Creditors	-244.52
2210 - PAYE to pay to HMRC	9,715.51
2220 - Net Wages	-233.13
2221 - NIC pay to HMRC	1,379.91
2230 - Pension	5,729.36
2500 - Opening balance Equity	15,129.32
Total Current Liabilities	£31,476.45

Future Liabilities

Total Future Liabilities	£0.00
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TOTAL LIABILITIES	£31,476.45
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TOTAL NET ASSETS	£24,155.78
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EQUITY	
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Net Profit / Loss	24,155.78
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<i>Net Profit / Loss (prior year(s))</i>	8,667.33
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<i>Net Profit / Loss (current year)</i>	15,488.45
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TOTAL EQUITY	£24,155.78
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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

The Barbara Rose Nursery School

On accounts for the year
ended

31st August 2025

Charity no
(if any)

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

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 [insert name of applicable listed body]]~~ Delete [] if not applicable.

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:

Date:

13-11-25

Name:

PAUL HUNTLEY

Relevant professional
qualification(s) or body

AAT L2

(if any):

Address:

8 SPETISBURY CLOSE
BOURNEMOUTH
BH9 3PU

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Barbara Rose Christian Preschool

Chairman's Report 2024-25

Proverbs 3:5-6

Trust in the Lord with all your heart
and lean not on your own understanding;
in all your ways submit to him,
and he will make your paths straight

The 2024-25 Year was another interesting year in the life of the Preschool

Apart from the usual staffing and illness problems the potential impact of Government changes to Minimum Wage and especially Employer National Insurance was identified as potentially making the Preschool insolvent during next financial year.

An Extraordinary General Meeting was called in March 2025 to discuss the situation and either prepare to close or to implement actions identified by the Trustees that would hopefully avoid the need to close

Several options were offered, and it was unanimously agreed to continue with some form of acceptable additional payment. After the Meeting further discussions took place and an additional voluntary charitable contribution was introduced to start after Easter to help boost our funds for the next year

As I write this report the increase in take up of places in October 2025, staffing changes and the voluntary contribution give me increased confidence for the coming year.

Aly as always has done a great job with introducing a new accounting system, preparing budgets, forecasts and generally guiding us through this year

Projections for 2025-26 year will yet again require careful management to maintain our priority to provide the highest standard of education for our children.

Our audited Accounts show approx 15K profit this year due higher SEN payments and the introduction of the new voluntary contribution. This should help us with the deficit between funding and staffing cost in the 25-26 Year

Lastly, thanks to Emma our manager, our great staff and all the Trustees for their outstanding contribution to Barbara Rose Pre-School during this difficult year.

John Coward

Chairman Of Trustees