THE BRAMBLES NURSERY AND CHILDREN'S CENTRE LTD

England & Wales · Charity number 1135817

Details

Other names	BRAMBLES NURSERY
Status	Registered
Legal form	Charitable company
Company number	06925627
Registered	2010-05-06
Register	View on the Charity Commission register

Contact

Address	2 Lower Trewellard Levant Road Trewellard Pendeen Penzance Cornwall
Phone	01736 602996
Email	manager@brambles-nursery.org.uk
Website	http://www.brambles-nursery.org.uk/

Activities

Objects: TO OVERSEE THE CONSTRUCTION AND ONGOING OPERATION OF A NURSERY AND CHILDREN'S CENTRE PROVIDING CARE AND FAMILY SUPPORT FOR THE UNDER FIVE AGE GROUP IN THE WIDER ST JUST AREA.

Activities: Provision of Day Care Nursery Services

Classification

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

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Geography

- **Area of benefit:** ST JUST AREA.
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£343,153	£364,781	-	-
2024-08-31	£358,165	£344,433	-	-
2023-08-31	£291,799	£265,248	-	-
2022-08-31	£250,083	£220,138	-	-
2021-08-31	£181,668	£184,976	-	-
2020-08-31	£208,466	£192,457	-	-

Trustees

Name	Role	Appointed
Elizabeth Davies		2021-09-22
SHEILA MARGARET ROWLAND RUSSELL		2021-09-22
Sarah Rachael Tieken		2013-12-06
christian Sean Denly		2021-09-22

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THE BRAMBLES NURSERY AND CHILDREN'S CENTRE LTD

England & Wales - Charity number 1135817

Accounts

REGISTERED COMPANY NUMBER: 06925627 (England and Wales)
REGISTERED CHARITY NUMBER: 1135817

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

FOR

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

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THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide high-quality wraparound childcare for children aged three months to 11 years within the St Just area. The setting aims to create a safe, inclusive, and nurturing environment where children are encouraged to learn, develop confidence, and thrive through a wide range of educational and play-based experiences.

The charity operates The Brambles Nursery & Children's Centre, opening from 8:00am to 4:30pm on most days, subject to demand. The setting continues to support local families by providing flexible childcare and early years education tailored to the needs of the community.

The average session size throughout the year was approximately 45 children, with demand for places remaining consistently strong

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

September 2024 started a busy period with many new children enrolling and existing children increasing their hours. We also began a waiting list for children, with parents adding children who have yet to be born. This list continued to grow as the year went on.

A new wall was added within the Field Mouse Room which has facilitated greater learning opportunities by reducing moisture transfer from the Rising Three Room.

The preschool children performed once at The Minack Theatre during the year in a performance of "A Midsummer Night's Dream".

The children also took part in educational visits throughout the year, including trips to St Michael's Mount, Geevor Tin Mine and Penlee House, which supported their learning and development through a range of historical and cultural experiences.

Weekly Spanish lessons also continued throughout the year at the nursery.

The library is working very well, with many parents now actively engaging alongside the children. Additional books and supporting props have been added, with several proving particularly popular with the children and families.

The nursery also took part in Armed Forces training activities, promoting inclusion, participation, and community engagement for the children.

Several fundraising events also took place throughout the year to support additional room resources. These included the nursery nativity, the annual duck race, and café events held three times a year at the St Just WI Hall.

Throughout the year, the children participated in a variety of enrichment activities including caring for and raising five chicks and butterflies, a visit from Zoolab, and tree planting on the additional area of ground purchased by the setting.

Four apprentices were enrolled through The Brambles during the year, with several becoming part of the room teams immediately and being included within ratio requirements while continuing to work towards their qualifications. One of the apprentices has since qualified and is now a qualified Level 3 Nursery Practitioner.

The office was also extended during the year, providing additional space for staff to work more effectively.

Plans for the new build extension to include a purpose-built baby room continued to progress throughout the year. Architectural plans, quantity surveying, structural engineering work, drilling investigations, and building regulations processes have now been finalised and drafted. The setting continues to seek additional funding in order to begin the construction phase of the project.

A steel support post was also fitted at the end of the building as part of the ongoing maintenance and improvement works.

FINANCIAL REVIEW

Reserves policy

The trustees hold reserves sufficient to fund future large scale maintenance of the property, which is owned, and to guard against changes in the government funding regimes. It also allows flexibility in cases of hardship and the smoothing of short term cost fluctuations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are appointed by a process of active engagement with the staff and parents together with direct approach to individuals we think could offer expertise or experience in the governance of the nursery.

Organisational structure

The charity is managed by a board of trustees who meet regularly throughout the year to oversee the strategic direction, financial management, and overall governance of the setting. The trustees work closely with the nursery management team to ensure the continued delivery of high-quality childcare and education.

Day-to-day operations are delegated to the Nursery Manager and leadership team, who are responsible for the running of the setting, staffing, safeguarding, curriculum delivery, and ensuring compliance with relevant statutory and regulatory requirements.

The trustees continue to review policies, procedures, and operational practices to ensure the nursery remains sustainable, compliant, and responsive to the needs of children and families within the local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06925627 (England and Wales)

Registered Charity number

1135817

Registered office

The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Trustees

S R Tieken
S M R Russell
C S Denley
E Davies

Company Secretary

Mrs S R Tieken

Independent Examiner

Mr P Brotheridge
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on 27 May 2026 and signed on its behalf by:

C S Denley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Independent examiner's report to the trustees of The Brambles Nursery & Childrens Centre Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr P Brotheridge
The Association of Chartered Certified Accountants

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

27 May 2026

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 Unrestricted fund £	2024 Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	250	5,241
Charitable activities	5		
Nursey fee income		336,872	333,787
Other trading activities	3	3,346	2,339
Investment income	4	2,685	2,698
Total		343,153	344,065
EXPENDITURE ON			
Charitable activities			
Cost of providing facilities in furtherance of charity's objectives		364,781	344,433
NET INCOME/(EXPENDITURE)		(21,628)	(368)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported		604,426	590,694
Prior year adjustment	10	(14,100)	-
As restated		590,326	590,694
TOTAL FUNDS CARRIED FORWARD		568,698	590,326

The notes form part of these financial statements

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

BALANCE SHEET
31 AUGUST 2025

	Notes	2025 Unrestricted fund £	2024 Total funds as restated £
FIXED ASSETS			
Tangible assets	11	417,174	401,645
CURRENT ASSETS			
Debtors	12	18,435	17,821
Cash at bank and in hand		165,765	190,707
		184,200	208,528
CREDITORS			
Amounts falling due within one year	13	(32,676)	(19,847)
NET CURRENT ASSETS		151,524	188,681
TOTAL ASSETS LESS CURRENT LIABILITIES		568,698	590,326
NET ASSETS		568,698	590,326
FUNDS	14		
Unrestricted funds		568,698	590,326
TOTAL FUNDS		568,698	590,326

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 AUGUST 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 May 2026 and were signed on its behalf by:

C S Denley - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2025	2024 as restated
	£	£
Donations	-	5,141
Grants	250	100
	250	5,241

Grants received, included in the above, are as follows:

	2025	2024 as restated
	£	£
Cornwall Council	250	-
Other grants	-	100
	250	100

3. OTHER TRADING ACTIVITIES

	2025	2024 as restated
	£	£
Fundraising events	3,346	2,339

4. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Deposit account interest	2,685	2,698

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024 as restated
		£	£
Nursery fees - Parents	Nursey fee income	66,675	119,944
Nursery fees - Cornwall Council	Nursey fee income	270,197	213,843
		336,872	333,787

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024 as restated
	£	£
Depreciation - owned assets	5,649	1,826

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024 as restated
Nursery staff	20	18

No employees received emoluments in excess of £60,000.

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,241
Charitable activities	
Nursey fee income	333,787
Other trading activities	2,339
Investment income	2,698
Total	344,065
EXPENDITURE ON	
Charitable activities	
Cost of providing facilities in furtherance of charity's objectives	344,433
NET INCOME/(EXPENDITURE)	(368)
RECONCILIATION OF FUNDS	
Total funds brought forward	590,694
TOTAL FUNDS CARRIED FORWARD	590,326

10. PRIOR YEAR ADJUSTMENT

Capital grants of £14,100 from Cornwall Council were incorrectly included within Nursery fee income from Cornwall Council in the 2024 accounts. The figures have been restated to show the grants within accruals and deferred income.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

11. TANGIBLE FIXED ASSETS

	Long leasehold	Plant and machinery	Totals
	£	£	£
COST			
At 1 September 2024	385,214	32,245	417,459
Additions	18,690	2,488	21,178
At 31 August 2025	403,904	34,733	438,637
DEPRECIATION			
At 1 September 2024	-	15,814	15,814
Charge for year	3,868	1,781	5,649
At 31 August 2025	3,868	17,595	21,463
NET BOOK VALUE			
At 31 August 2025	400,036	17,138	417,174
At 31 August 2024	385,214	16,431	401,645

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade debtors	18,035	17,732
Other debtors	400	89
	18,435	17,821

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Social security and other taxes	5,147	4,501
Pension creditor	1,245	-
Accruals and deferred income	26,284	15,346
	32,676	19,847

continued...

14. MOVEMENT IN FUNDS

	At 1/9/24 £	Prior year adjustment £	Net movement in funds £	At 31/8/25 £
Unrestricted funds				
General fund	604,426	(14,100)	(21,628)	568,698
TOTAL FUNDS	604,426	(14,100)	(21,628)	568,698

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,153	(364,781)	(21,628)
TOTAL FUNDS	343,153	(364,781)	(21,628)

Comparatives for movement in funds

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	590,694	(368)	590,326
TOTAL FUNDS	590,694	(368)	590,326

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	344,065	(344,433)	(368)
TOTAL FUNDS	344,065	(344,433)	(368)

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/23 £	Prior year adjustment £	Net movement in funds £	At 31/8/25 £
Unrestricted funds				
General fund	590,694	(14,100)	(21,996)	554,598
TOTAL FUNDS	590,694	(14,100)	(21,996)	554,598

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	687,218	(709,214)	(21,996)
TOTAL FUNDS	687,218	(709,214)	(21,996)

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2024 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	5,141
Grants	250	100
	250	5,241
Other trading activities		
Fundraising events	3,346	2,339
Investment income		
Deposit account interest	2,685	2,698
Charitable activities		
Nursery fees - Parents	66,675	119,944
Nursery fees - Cornwall Council	270,197	213,843
	336,872	333,787
Total incoming resources	343,153	344,065
EXPENDITURE		
Charitable activities		
Wages	279,398	234,621
Social security	10,620	8,251
Pensions	4,670	3,816
Rates and water	1,158	1,277
Insurance	5,387	5,879
Light and heat	4,908	5,421
Telephone	1,877	1,294
Postage and stationery	333	228
Advertising	1,073	540
Sundries	1,150	729
Repairs and renewals	26,818	62,224
Laundry and cleaning	2,824	527
Training costs	2,581	2,980
Fundraising costs	1,592	1,814
Food	7,305	6,456
Accountancy	1,597	1,246
Ofsted costs	220	220
Carried forward	353,511	337,523

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2024 as restated
	£	£
Charitable activities		
Brought forward	353,511	337,523
Bad Debts	532	1,672
Travel and subsistence	275	-
Professional fees	4,786	3,281
Long leasehold	3,868	-
Plant and machinery	1,781	1,826
Bank charges and interest	28	131
	364,781	344,433
Total resources expended	364,781	344,433
Net expenditure	(21,628)	(368)

THE BRAMBLES NURSERY AND CHILDREN'S CENTRE LTD

England & Wales - Charity number 1135817

Accounts

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide good quality wrap around child care for ages 3 months to 11 years in the St Just area.

The charity operates the Brambles Nursery and Children's Centre opening from 8am to 4.30 pm on most days subject to demand. The average session size is about 45 children.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

September 2023 started a busy period with many new children enrolling and existing children increasing their hours. We also began a waiting list for children - with parents adding children who have yet to be born. This list grew as the year went on.

The roof was completely replaced due to leaks within the building which the setting paid for from their building reserves fund. The insurance premiums for this period were also higher because of the state of the previous roof.
The office was enlarged to provide more room for the office staff and to enable practitioners to have a designated space for paperwork.

The preschool children performed at The Minack theatre twice during the year. Once enacting out A Midsummers night's dream and then as part of a project called 'Little Sing' where they joined 4 other schools performing to their parents singing their own song as well as part of several group songs. Several outside companies came in to complete workshops with the children and the preschool children started weekly Spanish lessons.

A book library was started after the manager attended a conference based around young children and babies not reading books and being more interested in electronic devises. Some money was given to initiate this and Brambles then added to this. The initiative has been well received and some fabulous comments given by parents and grandparents around the scheme. It is now open every day and many children take part.

Two apprentices were enrolled through The Brambles, unfortunately one left after a term due to personal reasons but the other is due to finish her apprenticeship shortly.

Funding was secured from the Government to extended the setting to include a purpose-built baby room. Additional funding will need to be sourced to enable this to be completed – this step has been taken. Several fund raising opportunities are undertaken throughout the year to enable the rooms to purchase additional equipment and resources.

FINANCIAL REVIEW

Reserves policy

The trustees hold reserves sufficient to fund future large-scale maintenance of the property, which is owned, and to guard against changes in the government funding regimes. It also allows flexibility in cases of hardship and the smoothing of short-term cost fluctuations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Recruitment and appointment of new trustees

New trustees are appointed by a process of active engagement with the staff and parents together with direct approach to individuals we think could offer expertise or experience in the governance of the nursery.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06925627 (England and Wales)

Registered Charity number
1135817

Registered office
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Trustees
S R Tieken
S M R Russell
C S Denley
F M Tucker
E Davies

Company Secretary
Mrs S R Tieken

Independent Examiner
Mr P Brotheridge
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
C S Denley - Trustee

REGISTERED COMPANY NUMBER: 06925627 (England and Wales)
REGISTERED CHARITY NUMBER: 1135817

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

FOR

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Greenwood Wilson
The Old School
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THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

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FOR THE YEAR ENDED 31 AUGUST 2024

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THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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OBJECTIVES AND ACTIVITIES

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ACHIEVEMENT AND PERFORMANCE

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The office was enlarged to provide more room for the office staff and to enable practitioners to have a designated space for paperwork.

The preschool children performed at The Minack theatre twice during the year. Once enacting out A Midsummers night's dream and then as part of a project called 'Little Sing' where they joined 4 other schools performing to their parents singing their own song as well as part of several group songs. Several outside companies came in to complete workshops with the children and the preschool children started weekly Spanish lessons.

A book library was started after the manager attended a conference based around young children and babies not reading books and being more interested in electronic devices. Some money was given to initiate this and Brambles then added to this. The initiative has been well received and some fabulous comments given by parents and grandparents around the scheme. It is now open every day and many children take part.

Two apprentices were enrolled through The Brambles, unfortunately one left after a term due to personal reasons but the other is due to finish her apprenticeship shortly.

Funding was secured from the Government to extended the setting to include a purpose-built baby room. Additional funding will need to be sourced to enable this to be completed - this step has been taken. Several fund raising opportunities are undertaken throughout the year to enable the rooms to purchase additional equipment and resources.

FINANCIAL REVIEW

Reserves policy

The trustees hold reserves sufficient to fund future large scale maintenance of the property, which is owned, and to guard against changes in the government funding regimes. It also allows flexibility in cases of hardship and the smoothing of short term cost fluctuations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are appointed by a process of active engagement with the staff and parents together with direct approach to individuals we think could offer expertise or experience in the governance of the nursery.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06925627 (England and Wales)

Registered Charity number
1135817

Registered office
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Trustees
S R Tieken
S M R Russell
C S Denley
F M Tucker
E Davies

Company Secretary
Mrs S R Tieken

Independent Examiner
Mr P Brotheridge
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on 22 May 2025 and signed on its behalf by:

C S Denley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Independent examiner's report to the trustees of The Brambles Nursery & Childrens Centre Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr P Brotheridge
The Association of Chartered Certified Accountants

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

22 May 2025

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	5,241	10,325
Charitable activities	5		
Nursey fee income		347,887	278,522
Other trading activities	3	2,339	2,095
Investment income	4	2,698	857
Total		358,165	291,799
EXPENDITURE ON			
Charitable activities			
Cost of providing facilities in furtherance of charity's objectives		344,433	265,248
NET INCOME		13,732	26,551
RECONCILIATION OF FUNDS			
Total funds brought forward		590,694	564,143
TOTAL FUNDS CARRIED FORWARD		604,426	590,694

The notes form part of these financial statements

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

BALANCE SHEET
31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	401,645	403,471
CURRENT ASSETS			
Debtors	11	17,821	16,119
Cash at bank and in hand		190,707	177,317
		208,528	193,436
CREDITORS			
Amounts falling due within one year	12	(5,747)	(6,213)
NET CURRENT ASSETS		202,781	187,223
TOTAL ASSETS LESS CURRENT LIABILITIES		604,426	590,694
NET ASSETS		604,426	590,694
FUNDS	13		
Unrestricted funds		604,426	590,694
TOTAL FUNDS		604,426	590,694

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2025 and were signed on its behalf by:

C S Denley - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	5,141	10,325
Grants	100	-
	5,241	10,325

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	100	-

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,339	2,095

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	2,698	857

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Nursery fees - Parents	Nursey fee income	119,944	121,634
Nursery fees - Cornwall Council	Nursey fee income	227,943	156,888
		347,887	278,522

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	1,826	2,029

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Nursery staff	18	17

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,325
Charitable activities	
Nursey fee income	278,522
Other trading activities	2,095
Investment income	857
Total	291,799
EXPENDITURE ON	
Charitable activities	
Cost of providing facilities in furtherance of charity's objectives	265,248
NET INCOME	26,551
RECONCILIATION OF FUNDS	
Total funds brought forward	564,143
TOTAL FUNDS CARRIED FORWARD	590,694

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 September 2023 and 31 August 2024	385,214	32,245	417,459
DEPRECIATION			
At 1 September 2023	-	13,988	13,988
Charge for year	-	1,826	1,826
At 31 August 2024	-	15,814	15,814
NET BOOK VALUE			
At 31 August 2024	385,214	16,431	401,645
At 31 August 2023	385,214	18,257	403,471

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	17,732	15,738
Other debtors	89	381
	17,821	16,119

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	4,501	5,040
Accruals and deferred income	1,246	1,173
	5,747	6,213

13. MOVEMENT IN FUNDS

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	590,694	13,732	604,426
TOTAL FUNDS	590,694	13,732	604,426

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,165	(344,433)	13,732
TOTAL FUNDS	358,165	(344,433)	13,732

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	564,143	26,551	590,694
TOTAL FUNDS	564,143	26,551	590,694

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,799	(265,248)	26,551
TOTAL FUNDS	291,799	(265,248)	26,551

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/22 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	564,143	40,283	604,426
TOTAL FUNDS	564,143	40,283	604,426

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	649,964	(609,681)	40,283
TOTAL FUNDS	649,964	(609,681)	40,283

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,141	10,325
Grants	100	-
	5,241	10,325
Other trading activities		
Fundraising events	2,339	2,095
Investment income		
Deposit account interest	2,698	857
Charitable activities		
Nursery fees - Parents	119,944	121,634
Nursery fees - Cornwall Council	227,943	156,888
	347,887	278,522
Total incoming resources	358,165	291,799
EXPENDITURE		
Charitable activities		
Wages	234,621	203,355
Social security	8,251	4,497
Pensions	3,816	3,003
Rates and water	1,277	1,260
Insurance	5,879	3,451
Light and heat	5,421	4,299
Telephone	1,294	1,207
Postage and stationery	228	631
Advertising	540	520
Sundries	729	192
Repairs and renewals	62,224	23,978
Laundry and cleaning	527	3,784
Training costs	2,980	2,312
Fundraising costs	1,814	2,485
Food	6,456	6,731
Accountancy	1,246	1,161
Ofsted costs	220	220
Bad Debts	1,672	15
Professional fees	3,281	-
Plant and machinery	1,826	2,029
Bank charges and interest	131	118
	344,433	265,248
Total resources expended	344,433	265,248
Net income	13,732	26,551

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Independent examiner's report to the trustees of The Brambles Nursery & Childrens Centre Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr P Brotheridge
The Association of Chartered Certified Accountants

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

22 May 2025

THE BRAMBLES NURSERY AND CHILDREN'S CENTRE LTD

England & Wales - Charity number 1135817

Accounts

REGISTERED COMPANY NUMBER: 06925627 (England and Wales)
REGISTERED CHARITY NUMBER: 1135817

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

FOR

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

THE BRAMBLES NURSERY & CHILDRENS CENTRE
LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide good quality wrap around child care for ages 3 months to 11 years in the St Just area.

The charity operates the Brambles Nursery and Children's Centre opening from 8am to 5.30 pm on most days subject to demand. The average session size is about 45 children.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

September 2022 started a busy period with many new children enrolling and existing children increasing their hours. We also began a waiting list for children - with parents adding children who have yet to be born. This list grew as the year went on.

The kitchen was moved into the staff room, which was refurbished to reflect the changes including a bigger cooker, stainless steel worktops and splash backs. This was due to a higher demand in hot lunches from our families. A chef was employed to take the role permanently.

Some of the woodwork on the outside veranda was replaced with steel due to the wood being damaged and rotten. There is more steelwork to be completed.

The electrics were surveyed by a company and a report given as the fuse boards required labelling for the 2 zones within the building. This had not been completed previously.

Ofsted conducted their visit in January and Brambles received a rating of GOOD.

The preschool children performed at The Minack theatre twice during the year. Once enacting out A Midsummers night's dream and then as part of a project called 'Little Sing' where they joined 4 other schools performing to their parents singing their own song as well as part of several group songs.

The Brambles became part of the Healthy Movers initiative where the preschool children have allocated time to take part and this is then continued when they start at the local primary school. Our SENDCo completed the national NASEN qualification.

FINANCIAL REVIEW

Reserves policy

The trustees hold reserves sufficient to fund future large scale maintenance of the property, which is owned, and to guard against changes in the government funding regimes. It also allows flexibility in cases of hardship and the smoothing of short term cost fluctuations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are appointed by a process of active engagement with the staff and parents together with direct approach to individuals we think could offer expertise or experience in the governance of the nursery.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06925627 (England and Wales)

Registered Charity number
1135817

Registered office
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Trustees
S R Tieken
S M R Russell
C S Denley
F M Tucker
E Davies

Company Secretary
Mrs S R Tieken

Independent Examiner
Mr P Brotheridge
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on 15 May 2024 and signed on its behalf by:

C S Denley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Independent examiner's report to the trustees of The Brambles Nursery & Childrens Centre Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr P Brotheridge
The Association of Chartered Certified Accountants

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

15 May 2024

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	10,325	5,070
Charitable activities	5		
Nursey fee income		278,522	248,308
Other trading activities	3	2,095	1,468
Investment income	4	857	307
Total		291,799	255,153
EXPENDITURE ON			
Charitable activities			
Cost of providing facilities in furtherance of charity's objectives		265,248	221,609
NET INCOME		26,551	33,544
RECONCILIATION OF FUNDS			
Total funds brought forward		564,143	530,599
TOTAL FUNDS CARRIED FORWARD		590,694	564,143

The notes form part of these financial statements

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	403,471	403,995
CURRENT ASSETS			
Debtors	11	16,119	12,931
Cash at bank and in hand		177,317	150,975
		193,436	163,906
CREDITORS			
Amounts falling due within one year	12	(6,213)	(3,758)
NET CURRENT ASSETS		187,223	160,148
TOTAL ASSETS LESS CURRENT LIABILITIES		590,694	564,143
NET ASSETS		590,694	564,143
FUNDS	13		
Unrestricted funds		590,694	564,143
TOTAL FUNDS		590,694	564,143

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2024 and were signed on its behalf by:

C S Denley - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	10,325	3,320
Grants	-	1,750
	10,325	5,070

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Apprentice incentive	-	1,750

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	2,095	1,468

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	857	307

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Nursery fees - Parents	Nursey fee income	121,634	140,384
Nursery fees - Cornwall Council	Nursey fee income	156,888	107,924
		278,522	248,308

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	2,029	2,086

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Nursery staff	17	16

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,070
Charitable activities	
Nursey fee income	248,308
Other trading activities	1,468
Investment income	307
Total	255,153
EXPENDITURE ON	
Charitable activities	
Cost of providing facilities in furtherance of charity's objectives	221,609
NET INCOME	33,544
RECONCILIATION OF FUNDS	
Total funds brought forward	530,599
TOTAL FUNDS CARRIED FORWARD	564,143

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 September 2022	385,214	30,740	415,954
Additions	-	1,505	1,505
At 31 August 2023	385,214	32,245	417,459
DEPRECIATION			
At 1 September 2022	-	11,959	11,959
Charge for year	-	2,029	2,029
At 31 August 2023	-	13,988	13,988
NET BOOK VALUE			
At 31 August 2023	385,214	18,257	403,471
At 31 August 2022	385,214	18,781	403,995

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	15,738	12,857
Other debtors	381	74
	16,119	12,931

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	289
Social security and other taxes	5,040	2,653
Accruals and deferred income	1,173	816
	6,213	3,758

13. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	564,143	26,551	590,694
TOTAL FUNDS	564,143	26,551	590,694

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,799	(265,248)	26,551
TOTAL FUNDS	291,799	(265,248)	26,551

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	530,599	33,544	564,143
TOTAL FUNDS	530,599	33,544	564,143

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,153	(221,609)	33,544
TOTAL FUNDS	255,153	(221,609)	33,544

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	530,599	60,095	590,694
TOTAL FUNDS	530,599	60,095	590,694

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	546,952	(486,857)	60,095
TOTAL FUNDS	546,952	(486,857)	60,095

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,325	3,320
Grants	-	1,750
	10,325	5,070
Other trading activities		
Fundraising events	2,095	1,468
Investment income		
Deposit account interest	857	307
Charitable activities		
Nursery fees - Parents	121,634	140,384
Nursery fees - Cornwall Council	156,888	107,924
	278,522	248,308
Total incoming resources	291,799	255,153
EXPENDITURE		
Charitable activities		
Wages	203,355	175,900
Social security	4,497	3,847
Pensions	3,003	2,444
Rates and water	1,260	1,146
Insurance	3,451	2,835
Light and heat	4,299	4,095
Telephone	1,207	1,178
Postage and stationery	631	811
Advertising	520	208
Sundries	192	208
Repairs and renewals	23,978	14,593
Laundry and cleaning	3,784	2,622
Training costs	2,312	438
Fundraising costs	2,485	1,734
Food	6,731	6,512
Accountancy	1,161	816
Ofsted costs	220	220
Bad Debts	15	(85)
Plant and machinery	2,029	2,087
Bank charges and interest	118	-
	265,248	221,609
Total resources expended	265,248	221,609
Net income	26,551	33,544

THE BRAMBLES NURSERY AND CHILDREN'S CENTRE LTD

England & Wales - Charity number 1135817

Accounts

REGISTERED COMPANY NUMBER: 06925627 (England and Wales)
REGISTERED CHARITY NUMBER: 1135817

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

FOR

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide good quality wrap around child care for ages 3 months to 11 years in the St Just area.

The charity operates the Brambles Nursery and Children's Centre opening from 8am to 5.30 pm on most days subject to demand. The average session size is about 45 children.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

September 21 started relatively busy with 21 preschool children, the Dormice room had lots of successful enquiries and our, after-school pick up from the local primary school ranges from 10-25 children per day. The Kitchen has been updated with new appliances and equipment to keep up with the demand.

We have started to provide hot lunches, due to the school changing systems, this has proved very popular with 25-30 lunches per day.

Two members of staff have now completed their NVQ level 3 apprenticeships.

The Polytunnel was left during covid as the covering was damaged by the weather. Unfortunately it needed updating and we have now had a new cover and is now being used by the children.

The nursery invested in an incubator, a warming home and chicken coop in the spring. The children successfully hatched 5 chickens, who are now providing eggs for baking and a cultural capital experience for the children.

The fieldmice garden had a new wooden playhouse built.

Repairs - whilst the nursery was closed in August for 2 weeks, we had the whole nursery painted and the floors resealed where the laminate had lifted. The path has been tarmacked all the way round to ensure it is more accessible and to allow for better drainage. We further had a small patio laid at the front of nursery to cover what had previously been a slight overgrown/rough area.

FINANCIAL REVIEW

Reserves policy

The trustees hold reserves sufficient to fund future large scale maintenance of the property, which is owned, and to guard against changes in the government funding regimes. It also allows flexibility in cases of hardship and the smoothing of short term cost fluctuations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are appointed by a process of active engagement with the staff and parents together with direct approach to individuals we think could offer expertise or experience in the governance of the nursery.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06925627 (England and Wales)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Registered Charity number
1135817

Registered office
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Trustees
D C Stevens Engineer (resigned 23/9/2021)
S R Tieken Secretary
S M R Russell Director
S J Popp Trustee (resigned 9/9/2022)
F J Cock Trustee (resigned 9/9/2022)
C S Denley Director (appointed 22/9/2021)
F M Tucker Director (appointed 22/9/2021)
E Davies Director (appointed 22/9/2021)

Company Secretary
Mrs S R Tieken

Independent Examiner
Mr P Brotheridge
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on 26 May 2023 and signed on its behalf by:

C S Denley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Independent examiner's report to the trustees of The Brambles Nursery & Childrens Centre Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr P Brotheridge
The Association of Chartered Certified Accountants

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

26 May 2023

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	5,070	10,254
Charitable activities	5		
Nursey fee income		248,308	170,580
Other trading activities	3	1,468	520
Investment income	4	307	314
Total		255,153	181,668
EXPENDITURE ON			
Charitable activities			
Cost of providing facilities in furtherance of charity's objectives		221,609	184,976
NET INCOME/(EXPENDITURE)		33,544	(3,308)
RECONCILIATION OF FUNDS			
Total funds brought forward		530,599	533,907
TOTAL FUNDS CARRIED FORWARD		564,143	530,599

The notes form part of these financial statements

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

BALANCE SHEET
31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	10	403,995	405,174
CURRENT ASSETS			
Debtors	11	12,931	8,538
Cash at bank and in hand		150,975	123,772
		163,906	132,310
CREDITORS			
Amounts falling due within one year	12	(3,758)	(6,885)
NET CURRENT ASSETS		160,148	125,425
TOTAL ASSETS LESS CURRENT LIABILITIES		564,143	530,599
NET ASSETS		564,143	530,599
FUNDS	13		
Unrestricted funds		564,143	530,599
TOTAL FUNDS		564,143	530,599

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2023 and were signed on its behalf by:

C S Denley - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	3,320	1,607
Grants	1,750	8,647
	5,070	10,254

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Coronavirus job rentention scheme	-	6,897
Apprentice incentive	1,750	1,750
	1,750	8,647

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,468	520

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	307	314

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Nursery fees - Parents	Nursey fee income	140,384	87,154
Nursery fees - Cornwall Council	Nursey fee income	107,924	83,426
		248,308	170,580

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	2,086	2,218

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Nursery staff	16	15

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,254
Charitable activities	
Nursey fee income	170,580
Other trading activities	520
Investment income	314
Total	181,668
EXPENDITURE ON	
Charitable activities	
Cost of providing facilities in furtherance of charity's objectives	184,976
NET INCOME/(EXPENDITURE)	(3,308)
RECONCILIATION OF FUNDS	
Total funds brought forward	533,907
TOTAL FUNDS CARRIED FORWARD	530,599

continued...

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 September 2021	385,214	29,833	415,047
Additions	-	907	907
At 31 August 2022	385,214	30,740	415,954
DEPRECIATION			
At 1 September 2021	-	9,873	9,873
Charge for year	-	2,086	2,086
At 31 August 2022	-	11,959	11,959
NET BOOK VALUE			
At 31 August 2022	385,214	18,781	403,995
At 31 August 2021	385,214	19,960	405,174

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	12,857	8,538
Other debtors	74	-
	12,931	8,538

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	289	1,891
Social security and other taxes	2,653	4,262
Accruals and deferred income	816	732
	3,758	6,885

13. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	530,599	33,544	564,143
TOTAL FUNDS	530,599	33,544	564,143

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,153	(221,609)	33,544
TOTAL FUNDS	255,153	(221,609)	33,544

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	533,907	(3,308)	530,599
TOTAL FUNDS	533,907	(3,308)	530,599

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,668	(184,976)	(3,308)
TOTAL FUNDS	181,668	(184,976)	(3,308)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	533,907	30,236	564,143
TOTAL FUNDS	533,907	30,236	564,143

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	436,821	(406,585)	30,236
TOTAL FUNDS	436,821	(406,585)	30,236

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,320	1,607
Grants	1,750	8,647
	5,070	10,254
Other trading activities		
Fundraising events	1,468	520
Investment income		
Deposit account interest	307	314
Charitable activities		
Nursery fees - Parents	140,384	87,154
Nursery fees - Cornwall Council	107,924	83,426
	248,308	170,580
Total incoming resources	255,153	181,668
EXPENDITURE		
Charitable activities		
Wages	175,900	151,903
Social security	3,847	841
Pensions	2,444	1,985
Rates and water	1,146	838
Insurance	2,835	3,490
Light and heat	4,095	3,789
Telephone	1,178	1,258
Postage and stationery	811	1,241
Advertising	208	-
Sundries	208	1,018
Repairs and renewals	14,593	9,060
Laundry and cleaning	2,622	2,874
Training costs	438	2,490
Fundraising costs	1,734	121
Food	6,512	1,316
Accountancy	816	732
Ofsted costs	220	220
Bad Debts	(85)	(418)
Plant and machinery	2,087	2,218
	221,609	184,976
Total resources expended	221,609	184,976
Net income/(expenditure)	33,544	(3,308)

THE BRAMBLES NURSERY AND CHILDREN'S CENTRE LTD

England & Wales - Charity number 1135817

Accounts

THE BRAMBLES NURSERY & CHILDRENS CENTRE

LTD

REPORT OF THE TRUSTEES

FOR YEAR ENDED AUGUST 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of | Accounting and Reporting to Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES:

The object of the charity is to provide good quality wrap around childcare for children aged from 3 months to 11 years and good quality daily childcare for children aged 3 months to 4 years. This is within the St Just area.

The charity operates The Brambles Nursery opening from 8 am to 4.30 pm on most days subject to demand. The average session size is approximately 39 children per day.

Significant activities:

Expansion into the whole centre has increased attendance at the setting which has required additional staff during the year and many sessions are almost at capacity.

Continued updating and replacing of equipment has taken place to enhance the outside learning area.

ACHIEVEMENT AND PEFORMANCE:

Charitable activities

September 2020 started well although not all children returned from the lockdown. Numbers slightly picked up between October and December. With the January 2021 lockdown numbers again decreased but picked up again in the March.

Nursery remained open throughout.

Two members of staff were furloughed during the spring term. The nursery was only able to claim a proportion of the 80% furlough in relation to the amount of fee paying parents. This worked out to be approximately 30% of the wage as was the case for the previous year.

The nursery was in receipt of business rate relief in line with Government support for this period. The nursery was also in receipt of extra nursery entitlement funding in line with the number of children in attendance from Sept 2019 – December 2019. This was to help alleviate finances due to the number of children who did not attend in the autumn term 2020.

Changes were made on the pathway with an extra gate being added to enable a one way flow of parents and the recommended distance being maintained. A new security

system was installed to ensure the safety of the children and staff resulting in fobs being required to open doors. A buggy shed was built to accommodate prams and alleviate the congestion inside the cloakroom and outside the building.. A new doorbell system was also installed.

FINANCIAL REVIEW:

Reserves policy.

The trustees hold reserves sufficient to fund future maintenance of the property which is owned and to guard against changes in the government funding regimes. It also allows flexibility in cases of hardship and the smoothing of short term cost fluctuations.

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Governing document:

The charity is controlled by its governing document, a deed of trust and continues a limited company. Limited by guarantee as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES:

New trustees are appointed by a process of active engagement with the staff and parents together with direct approach to individuals we think could offer expertise or experience in the governance of the nursery.

REFERENCE AND ADMINISTRATIVE DETAILS:

Registered Company number:

06925627 (England and Wales)

Registered charity number:

1135817.

Brambles Nursery
Profit & Loss
September 2020 through August 2021

	Sep '20 - Aug 21
Ordinary Income/Expense	
Income	
4000 · Fees	
4001 · Fees from parents	80,557.47
4002 · Fees from CCC	83,426.31
4003 · Fees for afterschool	5,596.73
Total 4000 · Fees	169,580.51
4005 · Lunches & snack	1.25
4300 · Donations Income	
4301 · Unrestricted	1,498.70
4300 · Donations Income - Other	108.00
Total 4300 · Donations Income	1,606.70
4330 · Grant income	
4331 · Training grants	1,750.00
Total 4330 · Grant income	1,750.00
4370 · Fund Raising	
4371 · Events	259.00
4372 · Sales of photos	233.69
4374 · Sales of other goods	27.54
Total 4370 · Fund Raising	520.23
4440 · Bank Interest Earned	614.68
4600 · Covid Grants	4,858.68
Total Income	178,932.05
Gross Profit	178,932.05
Expense	
5000 · Nursery consumables	
5010 · Weekly food	1,312.44
5020 · Equipment for everyday use	3,972.46
5025 · Printing	44.79
5000 · Nursery consumables - Ot...	3.50
Total 5000 · Nursery consumables	5,333.19
5011 · Cleaning / Sanitizing	205.19
5030 · Nursery equipment	5,029.20
5070 · Costs of Fundraising	
5071 · Goods purchased for resale	55.00
5073 · Costs of events	65.72
Total 5070 · Costs of Fundraising	120.72
6000 · Office expenses	
6005 · Telephone and internet	1,257.91
6010 · Supplies	482.48
6015 · Postage	12.98
6025 · Software	242.80
6050 · Office equipment	423.15
6000 · Office expenses - Other	582.63
Total 6000 · Office expenses	3,001.95
6100 · Equipment Rental	120.00
6200 · Premises expenses	
6210 · Heat and light	4,933.04
6211 · Water	837.82
6213 · Windowcleaning	65.00
6220 · Cleaning equipment	313.08
6225 · Refuse disposal	1,358.58
6200 · Premises expenses - Other	4,398.22
Total 6200 · Premises expenses	11,905.74
6300 · Insurance Expense	3,490.24
6400 · Miscellaneous Expense	348.22

Brambles Nursery
Profit & Loss
September 2020 through August 2021

	Sep '20 - Aug 21
6500 · Staff costs	
6510 · Gross wages	151,743.12
6511 · Employers national insura...	1,240.12
6512 · Employers pension contri...	1,984.68
6540 · Training costs	2,489.74
6500 · Staff costs - Other	152.77
Total 6500 · Staff costs	157,610.43
6600 · Professional Fees	
6610 · Accountant	1,428.00
6615 · Ofsted costs	220.00
6600 · Professional Fees - Other	-29.75
Total 6600 · Professional Fees	1,618.25
6690 · Reconciliation Discrepancies	0.11
6700 · Repairs and Maintenance	154.55
8000 · Bad debt	-240.41
Total Expense	188,697.38
Net Ordinary Income	-9,765.33
Other Income/Expense	
Other Income	
6900 · Furlough Grant	2,037.97
Total Other Income	2,037.97
Net Other Income	2,037.97
Profit for the Year	**-7,727.36**

REGISTERED COMPANY NUMBER: 06925627 (England and Wales)
REGISTERED CHARITY NUMBER: 1135817

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

FOR

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide good quality wrap around child care for ages 3 months to 4 years in the St Just area.

The charity operates the Brambles Nursery and Children's Centre opening from 8am to 5.30 pm on most days subject to demand. The average session size is about 22 children .

Significant activities

Expansion into the whole centre has increased attendance at the setting which has required additional staff during the year and as last year many of the sessions are at capacity.

Continued upgrading and replacement of the play equipment has taken place providing an enhanced learning area.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

September 2020 started with many of our children returning even though they had not attended through the summer term due to the Covid 19 pandemic. We were further very busy with enquiries from new families looking for places. Over the year we became busier and busier with babies and toddlers enquiring and/or starting.

The January 2021 lockdown effected the nursery slightly. We furloughed 2 staff (1 due to pregnancy and 1 due to injury) when some parents kept their children off. As confidence within parents grew the children returned. Those children who did not attend were sent home some work so they could keep in touch with the topics at Brambles and zoom meetings were set up for the children to keep in touch with their friends.

More improvements were made to the building with a buggy shed being built, a new gate to ensure a one way system as well as all the other criteria required during Covid. To ensure the safety of the children a new electric entry system was installed and all the staff now have a fob to permit entry and exit from each room and the building itself.

The council paid the difference of children attending settings of the autumn term 2019 and autumn term 2020, for us this meant an additional payment of £10,000.

FINANCIAL REVIEW

Reserves policy

The trustees hold reserves sufficient to fund future large scale maintenance of the property, which is owned, and to guard against changes in the government funding regimes. It also allows flexibility in cases of hardship and the smoothing of short term cost fluctuations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are appointed by a process of active engagement with the staff and parents together with direct approach to individuals we think could offer expertise or experience in the governance of the nursery.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06925627 (England and Wales)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Registered Charity number
1135817

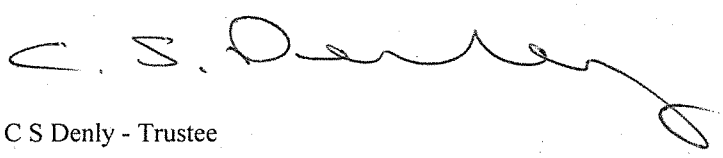
Registered office
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Trustees
D C Stevens Engineer (resigned 23/9/2021)
Mrs S R Tieken Secretary
Ms S J Popp Trustee
Ms F J Cock Trustee
C S Denly (appointed 22/9/2021)
F M Tucker (appointed 22/9/2021)
Mrs E Davies (appointed 22/9/2021)
S M R Russel (appointed 22/9/2021)

Company Secretary
Mrs S R Tieken

Independent Examiner
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on 19 May 2022 and signed on its behalf by:



C S Denly - Trustee

Independent examiner's report to the trustees of The Brambles Nursery & Childrens Centre Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr P Brotheridge
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

19 May 2022

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	10,254	18,654
Charitable activities	5		
Cost of providing facilities in furtherance of charity's objectives		999	-
Nursey fee income		169,581	178,581
Other trading activities	3	520	1,796
Investment income	4	314	402
Total		181,668	199,433
EXPENDITURE ON			
Charitable activities			
Cost of providing facilities in furtherance of charity's objectives		184,976	185,544
NET INCOME/(EXPENDITURE)		(3,308)	13,889
RECONCILIATION OF FUNDS			
Total funds brought forward		533,907	520,018
TOTAL FUNDS CARRIED FORWARD		530,599	533,907

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	10	405,174	402,295
CURRENT ASSETS			
Debtors	11	8,538	7,759
Cash at bank and in hand		123,772	125,834
		132,310	133,593
CREDITORS			
Amounts falling due within one year	12	(6,885)	(1,981)
NET CURRENT ASSETS		125,425	131,612
TOTAL ASSETS LESS CURRENT LIABILITIES		530,599	533,907
NET ASSETS		530,599	533,907
FUNDS	13		
Unrestricted funds		530,599	533,907
TOTAL FUNDS		530,599	533,907

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 May 2022 and were signed on its behalf by:

C S Denly - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Parent donations	1,607	404
Grants	8,647	18,250
	10,254	18,654

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Cornwall Council	1,750	-
Coronavirus job rentention scheme	6,897	17,000
Tesco's Bag for Life Grant	-	500
Early Years Alliance Grant	-	750
	8,647	18,250

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	520	1,719
General fundraising	-	77
	520	1,796

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	314	402

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Nursery fees - Parents	Cost of providing facilities in furtherance of charity's objectives	999	-
Nursery fees - Parents	Nursey fee income	86,155	43,186
Nursery fees - Cornwall Council	Nursey fee income	83,426	135,395
		170,580	178,581

continued...

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	2,218	1,898

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Nursery staff	15	15

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	18,654
Charitable activities	
Nursey fee income	178,581
Other trading activities	1,796
Investment income	402
Total	199,433
EXPENDITURE ON	
Charitable activities	
Cost of providing facilities in furtherance of charity's objectives	185,544
NET INCOME	13,889
RECONCILIATION OF FUNDS	
Total funds brought forward	520,018

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	533,907

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 September 2020	385,214	24,736	409,950
Additions	-	5,097	5,097
At 31 August 2021	385,214	29,833	415,047
DEPRECIATION			
At 1 September 2020	-	7,655	7,655
Charge for year	-	2,218	2,218
At 31 August 2021	-	9,873	9,873
NET BOOK VALUE			
At 31 August 2021	385,214	19,960	405,174
At 31 August 2020	385,214	17,081	402,295

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	8,538	6,540
Other debtors	-	1,219
	8,538	7,759

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,891	553
Social security and other taxes	4,262	-
Accruals and deferred income	732	1,428
	6,885	1,981

13. MOVEMENT IN FUNDS

	At 1/9/20	Net movement in funds	At 31/8/21
	£	£	£
Unrestricted funds			
General fund	533,907	(3,308)	530,599
TOTAL FUNDS	533,907	(3,308)	530,599

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	181,668	(184,976)	(3,308)
TOTAL FUNDS	181,668	(184,976)	(3,308)

Comparatives for movement in funds

	At 1/9/19	Net movement in funds	At 31/8/20
	£	£	£
Unrestricted funds			
General fund	520,018	13,889	533,907
TOTAL FUNDS	520,018	13,889	533,907

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,433	(185,544)	13,889
TOTAL FUNDS	199,433	(185,544)	13,889

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/19 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	520,018	10,581	530,599
TOTAL FUNDS	520,018	10,581	530,599

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	381,101	(370,520)	10,581
TOTAL FUNDS	381,101	(370,520)	10,581

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Parent donations	1,607	404
Grants	8,647	18,250
	10,254	18,654
Other trading activities		
Fundraising events	520	1,719
General fundraising	-	77
	520	1,796
Investment income		
Deposit account interest	314	402
Charitable activities		
Nursery fees - Parents	87,154	43,186
Nursery fees - Cornwall Council	83,426	135,395
	170,580	178,581
Total incoming resources	181,668	199,433
EXPENDITURE		
Charitable activities		
Wages	151,903	133,403
Social security	841	3,183
Pensions	1,985	1,894
Rates and water	838	1,651
Insurance	3,490	3,214
Light and heat	3,789	4,316
Telephone	1,258	1,110
Postage and stationery	1,241	1,265
Sundries	1,018	1,216
Repairs and renewals	9,060	26,062
Laundry and cleaning	2,874	1,869
Training costs	2,490	956
Fundraising costs	121	580
Food	1,316	2,166
Accountancy	732	720
Ofsted costs	220	220
Bad Debts	(418)	(179)
Plant and machinery	2,218	1,898
	184,976	185,544
Total resources expended	184,976	185,544
Net (expenditure)/income	(3,308)	13,889

THE BRAMBLES NURSERY AND CHILDREN'S CENTRE LTD

England & Wales - Charity number 1135817

Accounts

REGISTERED COMPANY NUMBER: 06925627 (England and Wales)
REGISTERED CHARITY NUMBER: 1135817

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

FOR

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

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THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide good quality wrap around child care for ages 3 months to 4 years in the St Just area.

The charity operates the Brambles Nursery and Children's Centre opening from 8am to 5.30 pm on most days subject to demand. The average session size is about 22 children .

Significant activities

Expansion into the whole centre has increased attendance at the setting which has required additional staff during the year and as last year many of the sessions are at capacity.

Continued upgrading and replacement of the play equipment has taken place providing an enhanced learning area.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

September 2019 started well with in excess of 70 children registered and both 'Fieldmouse' and 'Dormouse' rooms operating at near capacity.

Further improvements to the outdoor play areas were made and the ongoing maintenance of the building continued.

With the onset of the Covid-19 pandemic in the first quarter of 2020 the Nursery closed from 24th March to 8th June. All eligible staff were furloughed on full pay. Funded child payments for this period had already been received so the only loss was the income from fee paying children. The Nursery was in receipt of business rate relief in line with Government support for this period.

When the nursery re opened in June required staff were brought back in and the remaining staff were furloughed at 80% wages. In July as more children returned a system of flexible furloughing was implemented to match the quite variable demand.

The healthy financial position of the Nursery at the outset allowed us to weather the period well.

FINANCIAL REVIEW

Reserves policy

The trustees hold reserves sufficient to fund future large scale maintenance of the property, which is owned, and to guard against changes in the government funding regimes. It also allows flexibility in cases of hardship and the smoothing of short term cost fluctuations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are appointed by a process of active engagement with the staff and parents together with direct approach to individuals we think could offer expertise or experience in the governance of the nursery.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06925627 (England and Wales)

Registered Charity number

1135817

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

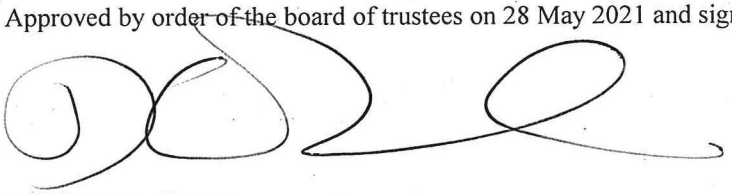
Registered office
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Trustees
D C Stevens Engineer
Mrs S R Tieken Secretary
Ms S J Popp Trustee
Ms F J Cock Trustee

Company Secretary
Mrs S R Tieken

Independent Examiner
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on 28 May 2021 and signed on its behalf by:



D C Stevens - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

Independent examiner's report to the trustees of The Brambles Nursery & Childrens Centre Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr P Brotheridge
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

28 May 2021

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	18,654	3,211
Charitable activities	5		
Nursey fee income		178,581	200,311
Other trading activities	3	1,796	4,688
Investment income	4	402	256
Total		199,433	208,466
EXPENDITURE ON			
Charitable activities			
Cost of providing facilities in furtherance of charity's objectives		185,544	192,457
NET INCOME		13,889	16,009
RECONCILIATION OF FUNDS			
Total funds brought forward		520,018	504,009
TOTAL FUNDS CARRIED FORWARD		533,907	520,018

The notes form part of these financial statements

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

BALANCE SHEET
31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	10	402,295	404,193
CURRENT ASSETS			
Debtors	11	7,759	10,129
Cash at bank and in hand		125,834	113,064
		133,593	123,193
CREDITORS			
Amounts falling due within one year	12	(1,981)	(7,368)
NET CURRENT ASSETS		131,612	115,825
TOTAL ASSETS LESS CURRENT LIABILITIES		533,907	520,018
NET ASSETS		533,907	520,018
FUNDS	13		
Unrestricted funds		533,907	520,018
TOTAL FUNDS		533,907	520,018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

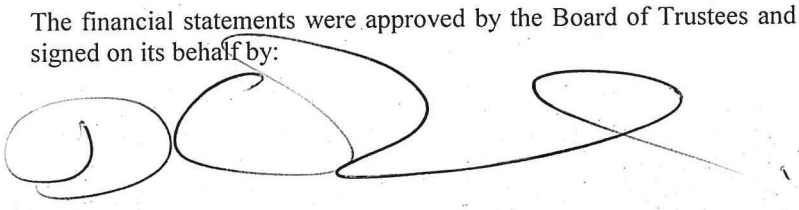
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2021 and were signed on its behalf by:



D C Stevens - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Parent donations	404	5
Other donations	-	3,206
Grants	18,250	-
	18,654	3,211

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Coronavirus job rentention scheme	17,000	-
Tesco's Bag for Life Grant	500	-
Early Years Alliance Grant	750	-
	18,250	-

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	1,719	2,600
General fundraising	77	88
Premises contribution receipts	-	2,000
	1,796	4,688

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	402	256

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Nursery fees - Parents	Nursey fee income	43,186	82,163
Nursery fees - Cornwall Council	Nursey fee income	135,395	118,148
		178,581	200,311

continued...

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	1,898	2,109

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Nursery staff	15	16

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,211
Charitable activities	
Nursey fee income	200,311
Other trading activities	4,688
Investment income	256
Total	208,466
EXPENDITURE ON	
Charitable activities	
Cost of providing facilities in furtherance of charity's objectives	192,457
NET INCOME	16,009
RECONCILIATION OF FUNDS	
Total funds brought forward	504,009

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	520,018

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 September 2019 and 31 August 2020	385,214	24,736	409,950
DEPRECIATION			
At 1 September 2019	-	5,757	5,757
Charge for year	-	1,898	1,898
At 31 August 2020	-	7,655	7,655
NET BOOK VALUE			
At 31 August 2020	385,214	17,081	402,295
At 31 August 2019	385,214	18,979	404,193

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	6,540	10,129
Other debtors	1,219	-
	7,759	10,129

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	553	2,419
Social security and other taxes	-	4,241
Accruals and deferred income	1,428	708
	1,981	7,368

continued...

13. MOVEMENT IN FUNDS

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	520,018	13,889	533,907
TOTAL FUNDS	520,018	13,889	533,907

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,433	(185,544)	13,889
TOTAL FUNDS	199,433	(185,544)	13,889

Comparatives for movement in funds

	At 1/9/18 £	Net movement in funds £	At 31/8/19 £
Unrestricted funds			
General fund	504,009	16,009	520,018
TOTAL FUNDS	504,009	16,009	520,018

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,466	(192,457)	16,009
TOTAL FUNDS	208,466	(192,457)	16,009

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/18 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	504,009	29,898	533,907
TOTAL FUNDS	504,009	29,898	533,907

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	407,899	(378,001)	29,898
TOTAL FUNDS	407,899	(378,001)	29,898

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

THE BRAMBLES NURSERY & CHILDRENS CENTRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Parent donations	404	5
Other donations	-	3,206
Grants	18,250	-
	18,654	3,211
Other trading activities		
Fundraising events	1,719	2,600
General fundraising	77	88
Premises contribution receipts	-	2,000
	1,796	4,688
Investment income		
Deposit account interest	402	256
Charitable activities		
Nursery fees - Parents	43,186	82,163
Nursery fees - Cornwall Council	135,395	118,148
	178,581	200,311
Total incoming resources	199,433	208,466
EXPENDITURE		
Charitable activities		
Wages	133,403	150,453
Social security	3,183	3,537
Pensions	1,894	1,768
Rates and water	1,651	1,151
Insurance	3,214	3,307
Light and heat	4,316	3,371
Telephone	1,110	1,191
Postage and stationery	1,265	1,197
Sundries	1,216	1,670
Repairs and renewals	26,062	9,969
Laundry and cleaning	1,869	2,284
Training costs	956	1,421
Fundraising costs	580	1,354
Food	2,166	4,347
Accountancy	720	708
Ofsted costs	220	220
Bad Debts	(179)	2,400
Plant and machinery	1,898	2,109
	185,544	192,457

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
Total resources expended	185,544	192,457
Net income	13,889	16,009