

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 31<sup>st</sup> 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 1<sup>st</sup> 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 PERFORMANCE:**

*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
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Fees	
4001 · Fees from parents	80,557.47
4002 · Fees from CCC	83,426.31
4003 · Fees for afterschool	5,596.73
<b>Total 4000 · Fees</b>	169,580.51
4005 · Lunches & snack	1.25
4300 · Donations Income	
4301 · Unrestricted	1,498.70
4300 · Donations Income - Other	108.00
<b>Total 4300 · Donations Income</b>	1,606.70
4330 · Grant income	
4331 · Training grants	1,750.00
<b>Total 4330 · Grant income</b>	1,750.00
4370 · Fund Raising	
4371 · Events	259.00
4372 · Sales of photos	233.69
4374 · Sales of other goods	27.54
<b>Total 4370 · Fund Raising</b>	520.23
4440 · Bank Interest Earned	614.68
4600 · Covid Grants	4,858.68
<b>Total Income</b>	178,932.05
<b>Gross Profit</b>	178,932.05
<b>Expense</b>	
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
<b>Total 5000 · Nursery consumables</b>	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
<b>Total 5070 · Costs of Fundraising</b>	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
<b>Total 6000 · Office expenses</b>	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
<b>Total 6200 · Premises expenses</b>	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
<b>6500 · Staff costs</b>	
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
<b>Total 6500 · Staff costs</b>	157,610.43
<b>6600 · Professional Fees</b>	
6610 · Accountant	1,428.00
6615 · Ofsted costs	220.00
6600 · Professional Fees - Other	-29.75
<b>Total 6600 · Professional Fees</b>	1,618.25
6690 · Reconciliation Discrepancies	0.11
6700 · Repairs and Maintenance	154.55
8000 · Bad debt	-240.41
<b>Total Expense</b>	188,697.38
<b>Net Ordinary Income</b>	-9,765.33
<b>Other Income/Expense</b>	
<b>Other Income</b>	
6900 · Furlough Grant	2,037.97
<b>Total Other Income</b>	2,037.97
<b>Net Other Income</b>	2,037.97
<b>Profit for the Year</b>	<b>-7,727.36</b>

**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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FOR THE YEAR ENDED 31 AUGUST 2021**

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**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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)

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2021**

**Registered Charity number**  
1135817

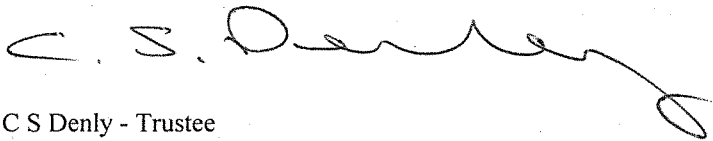
**Registered office**  
The Old School  
The Stennack  
St Ives  
Cornwall  
TR26 1QU

**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:

A handwritten signature in black ink, appearing to read 'C. S. Denly', with a long, sweeping horizontal stroke extending to the right.

C S Denly - 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 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**

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

The notes form part of these financial statements

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**BALANCE SHEET  
31 AUGUST 2021**

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

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

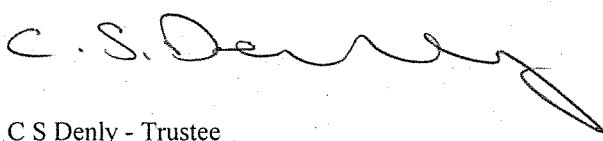
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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.

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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
	<u>10,254</u>	<u>18,654</u>

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

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

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	520	1,719
General fundraising	-	77
	<u>520</u>	<u>1,796</u>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>314</u>	<u>402</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**6. NET INCOME/(EXPENDITURE)**

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

	2021	2020
	£	£
Depreciation - owned assets	2,218	1,898
	<u>2,218</u>	<u>1,898</u>

**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
	15	15
Nursery staff	<u>15</u>	<u>15</u>

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**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 £
<b>COST</b>			
At 1 September 2020	385,214	24,736	409,950
Additions	-	5,097	5,097
	<u>385,214</u>	<u>29,833</u>	<u>415,047</u>
At 31 August 2021	385,214	29,833	415,047
<b>DEPRECIATION</b>			
At 1 September 2020	-	7,655	7,655
Charge for year	-	2,218	2,218
	<u>-</u>	<u>9,873</u>	<u>9,873</u>
At 31 August 2021	-	9,873	9,873
<b>NET BOOK VALUE</b>			
At 31 August 2021	<u>385,214</u>	<u>19,960</u>	<u>405,174</u>
At 31 August 2020	<u>385,214</u>	<u>17,081</u>	<u>402,295</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**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
	<u>6,885</u>	<u>1,981</u>

**13. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

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



**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**13. MOVEMENT IN FUNDS - continued**

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

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

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 £
<b>Unrestricted funds</b>			
General fund	520,018	10,581	530,599
<b>TOTAL FUNDS</b>	<u>520,018</u>	<u>10,581</u>	<u>530,599</u>

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 £
<b>Unrestricted funds</b>			
General fund	381,101	(370,520)	10,581
<b>TOTAL FUNDS</b>	<u>381,101</u>	<u>(370,520)</u>	<u>10,581</u>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Parent donations	1,607	404
Grants	8,647	18,250
	<u>10,254</u>	<u>18,654</u>
<b>Other trading activities</b>		
Fundraising events	520	1,719
General fundraising	-	77
	<u>520</u>	<u>1,796</u>
<b>Investment income</b>		
Deposit account interest	314	402
<b>Charitable activities</b>		
Nursery fees - Parents	87,154	43,186
Nursery fees - Cornwall Council	83,426	135,395
	<u>170,580</u>	<u>178,581</u>
<b>Total incoming resources</b>	<u>181,668</u>	<u>199,433</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<u>184,976</u>	<u>185,544</u>
<b>Total resources expended</b>	<u>184,976</u>	<u>185,544</u>
<b>Net (expenditure)/income</b>	<u>(3,308)</u>	<u>13,889</u>

This page does not form part of the statutory financial statements