

**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 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 extend 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.

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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  
The Stennack  
St Ives  
Cornwall  
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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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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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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.

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LTD**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

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06925627 (England and Wales)

**Registered Charity number**

1135817

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S R Tieken  
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**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**

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

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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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.

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	5,141	10,325
Grants	100	-
	<u>5,241</u>	<u>10,325</u>

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

	2024	2023
	£	£
Other grants	100	-
	<u>100</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	2,339	2,095
	<u>2,339</u>	<u>2,095</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	2,698	857
	<u>2,698</u>	<u>857</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Nursery fees - Parents	119,944	121,634
Nursery fees - Cornwall Council	227,943	156,888
	<u>347,887</u>	<u>278,522</u>

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

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

	2024	2023
	£	£
Depreciation - owned assets	1,826	2,029
	<u>1,826</u>	<u>2,029</u>

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**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
	<u>18</u>	<u>17</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	10,325
<b>Charitable activities</b>	
Nurse fee income	278,522
Other trading activities	2,095
Investment income	857
<b>Total</b>	<u>291,799</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Cost of providing facilities in furtherance of charity's objectives	<u>265,248</u>
<b>NET INCOME</b>	26,551
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	564,143
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>590,694</u></u>



**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**10. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 September 2023 and 31 August 2024	385,214	32,245	417,459
<b>DEPRECIATION</b>			
At 1 September 2023	-	13,988	13,988
Charge for year	-	1,826	1,826
At 31 August 2024	-	15,814	15,814
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	590,694	13,732	604,426
<b>TOTAL FUNDS</b>	590,694	13,732	604,426

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**13. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

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

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	291,799	(265,248)	26,551
<b>TOTAL FUNDS</b>	<u>291,799</u>	<u>(265,248)</u>	<u>26,551</u>

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 £
<b>Unrestricted funds</b>			
General fund	564,143	40,283	604,426
<b>TOTAL FUNDS</b>	<u>564,143</u>	<u>40,283</u>	<u>604,426</u>

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**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 £
<b>Unrestricted funds</b>			
General fund	649,964	(609,681)	40,283
<b>TOTAL FUNDS</b>	<u>649,964</u>	<u>(609,681)</u>	<u>40,283</u>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,141	10,325
Grants	100	-
	<hr/> 5,241	<hr/> 10,325
<b>Other trading activities</b>		
Fundraising events	2,339	2,095
<b>Investment income</b>		
Deposit account interest	2,698	857
<b>Charitable activities</b>		
Nursery fees - Parents	119,944	121,634
Nursery fees - Cornwall Council	227,943	156,888
	<hr/> 347,887	<hr/> 278,522
<b>Total incoming resources</b>	358,165	291,799
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/> 344,433	<hr/> 265,248
<b>Total resources expended</b>	344,433	265,248
<b>Net income</b>	<hr/> 13,732	<hr/> 26,551

This page does not form part of the statutory financial statements



**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.

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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.



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The Association of Chartered Certified Accountants

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22 May 2025