

**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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

|   | <b>Page</b> |
|---|-------------|
| <b>Report of the Trustees</b>                     | 1 to 4      |
| <b>Independent Examiner's Report</b>              | 5           |
| <b>Statement of Financial Activities</b>          | 6           |
| <b>Balance Sheet</b>                              | 7 to 8      |
| <b>Notes to the Financial Statements</b>          | 9 to 15     |
| <b>Detailed Statement of Financial Activities</b> | 16 to 17    |

**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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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.

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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 Ticken  
S M R Russell  
C S Denley  
E Davies

**Company Secretary**

Mrs S R Ticken

**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:

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**

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

The notes form part of these financial statements



**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**BALANCE SHEET  
31 AUGUST 2025**

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

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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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 BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

**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.

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**2. DONATIONS AND LEGACIES**

|           | 2025       | 2024<br>as restated |
|-----------|------------|---------------------|
|           | £          | £                   |
| Donations | -          | 5,141               |
| Grants    | 250        | 100                 |
|           | <u>250</u> | <u>5,241</u>        |

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

|                  | 2025       | 2024<br>as restated |
|------------------|------------|---------------------|
|                  | £          | £                   |
| Cornwall Council | 250        | -                   |
| Other grants     | -          | 100                 |
|                  | <u>250</u> | <u>100</u>          |

**3. OTHER TRADING ACTIVITIES**

|                    | 2025  | 2024<br>as restated |
|--------------------|-------|---------------------|
|                    | £     | £                   |
| Fundraising events | 3,346 | 2,339               |

**4. INVESTMENT INCOME**

|                          | 2025  | 2024<br>as restated |
|--------------------------|-------|---------------------|
|                          | £     | £                   |
| Deposit account interest | 2,685 | 2,698               |

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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

|                             | 2025         | 2024<br>as restated |
|-----------------------------|--------------|---------------------|
|                             | £            | £                   |
| Depreciation - owned assets | <u>5,649</u> | <u>1,826</u>        |

**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<br>as restated |
|---------------|-----------|---------------------|
| Nursery staff | <u>20</u> | <u>18</u>           |

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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

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

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

**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.

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**11. TANGIBLE FIXED ASSETS**

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

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

|               | 2025<br>£     | 2024<br>as restated<br>£ |
|---------------|---------------|--------------------------|
| Trade debtors | 18,035        | 17,732                   |
| Other debtors | 400           | 89                       |
|               | <u>18,435</u> | <u>17,821</u>            |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**14. MOVEMENT IN FUNDS**

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

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 343,153                    | (364,781)                  | (21,628)                  |
| <b>TOTAL FUNDS</b>        | <u>343,153</u>             | <u>(364,781)</u>           | <u>(21,628)</u>           |

**Comparatives for movement in funds**

|                           | At 1/9/23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/8/24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 590,694        | (368)                            | 590,326            |
| <b>TOTAL FUNDS</b>        | <u>590,694</u> | <u>(368)</u>                     | <u>590,326</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 344,065                    | (344,433)                  | (368)                     |
| <b>TOTAL FUNDS</b>        | <u>344,065</u>             | <u>(344,433)</u>           | <u>(368)</u>              |



**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

**14. MOVEMENT IN FUNDS - continued**

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

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

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 687,218                    | (709,214)                  | (21,996)                  |
| <b>TOTAL FUNDS</b>        | <u>687,218</u>             | <u>(709,214)</u>           | <u>(21,996)</u>           |

**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<br>as restated |
|---------------------------------|---------------|---------------------|
|                                 | £             | £                   |
| <b>INCOME AND ENDOWMENTS</b>    |               |                     |
| <b>Donations and legacies</b>   |               |                     |
| Donations                       | -             | 5,141               |
| Grants                          | 250           | 100                 |
|                                 | <hr/> 250     | <hr/> 5,241         |
| <b>Other trading activities</b> |               |                     |
| Fundraising events              | 3,346         | 2,339               |
| <b>Investment income</b>        |               |                     |
| Deposit account interest        | 2,685         | 2,698               |
| <b>Charitable activities</b>    |               |                     |
| Nursery fees - Parents          | 66,675        | 119,944             |
| Nursery fees - Cornwall Council | 270,197       | 213,843             |
|                                 | <hr/> 336,872 | <hr/> 333,787       |
| <b>Total incoming resources</b> | 343,153       | 344,065             |
| <br><b>EXPENDITURE</b>          |               |                     |
| <b>Charitable activities</b>    |               |                     |
| 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             |

This page does not form part of the statutory financial statements

**THE BRAMBLES NURSERY & CHILDRENS CENTRE  
LTD**

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

|                              | 2025                 | 2024<br>as restated |
|------------------------------|----------------------|---------------------|
|                              | £                    | £                   |
| <b>Charitable activities</b> |                      |                     |
| 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                 |
|                              | <hr/> 364,781        | <hr/> 344,433       |
| Total resources expended     | <hr/> 364,781        | <hr/> 344,433       |
| <b>Net expenditure</b>       | <hr/> <hr/> (21,628) | <hr/> <hr/> (368)   |

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