

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED

England & Wales · Charity number 1139075

Details

Other names BRISCOE LITTLE ACORNS PRE-SCHOOL LIMITED

Status Registered

Legal form Charitable company

Company number [07398487](#)

Registered 2010-11-17

Register [View on the Charity Commission register](#)

Contact

Address Bright Beginnings Pre School
Felmores End
Pitsea
Basildon
SS13 1PN

Phone 01268729656

Email info@brightbeginningsuk.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: Registered provider of early years education for children between 2yrs and under 5yrs. Operating in the Basildon, Essex area offering high quality service to local families and families from a wider area.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE ESSEX.
- Essex

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £335,367 | £247,462 | - | - |
| 2024-03-31 | £239,567 | £204,764 | - | - |
| 2023-03-31 | £207,109 | £180,134 | - | - |
| 2022-03-31 | £180,279 | £232,640 | - | - |
| 2021-03-31 | £175,594 | £231,642 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------|-------|-----------|
| DEBORAH GREENLAND | Chair | |
| DEBORAH SHAW | | |
| SAMANTHA HUNTER | | |

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED

England & Wales - Charity number 1139075

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Bright Beginnings Pre-School Limited**

Bright Beginnings Pre-School Limited

Contents of the Financial Statements for the Year Ended 31 March 2025

| | Page |
|---|-------------|
| Company Information | 1 |
| Trustee's Annual Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 |
| Independent Examiners Report | 7 |
| Detailed Statement of Financial Activities | 8 |

Bright Beginnings Pre-School Limited

**Company Information
for the Year Ended 31 March 2025**

| | |
|---------------------------|--|
| TRUSTEES: | Ms D Greenland Ms S Hunter Ms D Shaw |
| REGISTERED OFFICE: | Briscoe Centre Felmores End Pitsea Basildon Essex SS13 1PN |
| REGISTERED NUMBER: | 07398487 (England and Wales) |
| CHARITY NUMBER: | 1139075 |
| ACCOUNTANTS: | Sygma Chartered Accountants 1 Sopwith Crescent Wickford Essex SS11 8YU |

Bright Beginnings Pre-School Limited

Trustees' Annual Report for the Year Ended 31 March 2025

Bright Beginnings Pre-school Ltd (the Pre-school) is a Private company limited by guarantee without share capital registered with Companies House and a charity registered with the Charity Commission for England and Wales. The Pre-school provides early years education to children between the ages 2yrs to under 5yrs and this provision is supported by the numerous policies and procedures.

The Pre-school employs 17 members of staff, 3 of which are Managers and Trustees. Their role is to ensure the good management and allocation of all resources, the safety and wellbeing needs of the children and adults are met and that all families accessing the services of the Pre-school are treated equally, professionally and with respect.

The Pre-school has a diverse range of families registered this year and uptake of places has been increasing. This has provided additional income and with this comes the need to seek to employ additional practitioners. However, there is a national shortage of qualified early years practitioners and the Pre-school's increased income is not sufficient to pay salaries above the national average to attract new people to our workforce.

The Pre-school also held two Open Days to ensure our families were able to continue to build good relationships with our practitioners. The Pre-school opted to pay for the practical resources needed for these days and some of this spending was offset by fundraising events on the days. Families report the Open Days are a valued and shared enjoyable experience so there are no plans to cease this spending in future.

The Pre-school also opted to spend some funds in preparation for the forthcoming Ofsted inspection which is due some time during the remainder of 2025. Some of the resources for the children were replaced with new ones.

This year there has been a higher intake level of children with SEND and this means there is an expectation the Pre-school will spend some funds to accommodate their needs. An example is specific SEN resources for children with sensory processing needs, 1:1 support teams (from our permanent and bank team workforce) for children who need full time support to engage in Pre-school routines and activities; specialised training for individual's needs. Although some children requiring additional support can access funding to ensure their needs are being met at Pre-school, this level of funding does not cover the full hours of attendance and the Pre-school uses central funds to continue the child's support.

The Pre-school acknowledges its workforce to be its most valuable asset and invested in staff training this year. In particular one day was set aside as a training day so all members of staff could be refreshed in Children's Safeguarding at Level 2. This was presented by the Managers & Trustees who are also Designated Safeguarding Leads (DSLs), attend Level 3 training and are now qualified to present Level 2 training in Safeguarding. Two of the Pre-school's DSLs also attended termly Safeguarding Briefings offsite, presented by the Head of Children's Safeguarding for Essex County Council to keep their knowledge updated.

The Pre-school opted not to make a charge to its families for general resources such as snack food items due to the level of depravity in the local area. The Pre-school opted instead to make the investment from its central funds to support the families who are not able to contribute financially. Therefore, within the ethos of equality, registered children at the Pre-school from all families are provided with free snack and drinks.

Our vision for the future is to continue to provide the best service we can to our families. We also intend to continue to make good preparations for our forthcoming Ofsted inspection.

Our future includes preparation for staff training, recruitment, purchase of additional resources,

purchase of specific resources, purchase of new equipment, a review of leased equipment.

Our vision to improve the business for the next year and following years is to engage the services of a new accountancy firm, along with a new payroll service provider. This year we are preparing estimates of the cost of changing to new providers with a view to making the change at the start of the next academic year in September 2025.

ON BEHALF OF THE TRUSTEES:

A handwritten signature in blue ink, appearing to be 'D Greenland', written in a cursive style.

Ms D Greenland - Trustee

2 December 2025

Bright Beginnings Pre-School Limited

**Income Statement
for the Year Ended 31 March 2025**

| | £ | 31.3.25 £ | 31.3.24 £ |
|------------------------|-------------------------------|----------------------|----------------------|
| | Unrestricted funds | Total funds | Prior year |
| Income from: | | | |
| Charitable activities | <u>335,367</u> | <u>335,367</u> | <u>249,567</u> |
| Total income | <u>335,367</u> | <u>335,367</u> | <u>249,567</u> |
| Expenditure on: | | | |
| Charitable activities | <u>253,919</u> | <u>253,919</u> | <u>204,764</u> |
| Net income | <u><u>81,448</u></u> | <u><u>81,448</u></u> | <u><u>44,803</u></u> |

The notes form part of these financial statements

Bright Beginnings Pre-School Limited (Registered number: 07398487)

**Balance Sheet
31 March 2025**

| | Notes | 31.3.25 £ | 31.3.24 £ |
|--|-------|----------------|---------------|
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 174,156 | 92,708 |
| CREDITORS | | | |
| Amounts falling due within one year | 4 | <u>27,571</u> | <u>27,571</u> |
| NET CURRENT ASSETS | | <u>146,585</u> | <u>65,137</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>146,585</u> | <u>65,137</u> |
| FUNDS | | | |
| Prior year adjustments | 5 | 4,657 | 4,657 |
| Capital redemption reserve | | (28,430) | (28,430) |
| Net movement in funds | | <u>170,358</u> | <u>88,910</u> |
| CHARITYS' FUNDS | | | |
| Unrestricted funds | | <u>146,585</u> | <u>65,137</u> |

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

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

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2025 and were signed on its behalf by:



Ms D Greenland - Trustee

The notes form part of these financial statements

Bright Beginnings Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

1. STATUTORY INFORMATION

Bright Beginnings Pre-School Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND TRUSTEES

The average number of employees during the year was 17 (2024 - 17).

Bright Beginnings Pre-School Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 | 31.3.24 |
|-----------------|---------------|---------------|
| | £ | £ |
| Trade creditors | <u>27,571</u> | <u>27,571</u> |

5. RESERVES

| | Prior year adjustments £ |
|--------------------------------------|-----------------------------------|
| At 1 April 2024 and 31 March 2025 | <u>4,657</u> |

6. TRUSTEE REMUNERATION AND TRANSACTIONS

During the year, three trustees were employed by the charity and received remuneration totalling £46,482 (2024: £45,285) for their roles as employees of the pre-school.

In addition, a trustee received £10,000 (2024: £10,000) in relation to the administration of a Department for Education grant programme.

All such payments were authorised by the trustees in accordance with the charity's governing document.

Independent Examiners Report to the Trustees of Bright Beginnings Pre-School Limited

I report on the accounts of Bright Beginnings Pre-School Limited for the year ended 31 March 2025, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the trustees of the company for the purposes of company law) are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alex Chandler FCA
On behalf of
Sygma Chartered Accountants
1 Sopwith Crescent
Wickford
Essex
SS11 8YU

Date: 2 December 2025

This page does not form part of the statutory financial statements

Bright Beginnings Pre-School Limited**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

All income and expenditure relate to unrestricted funds

| | 31.3.25 | | 31.3.24 | |
|-----------------------------|---------------|----------------|---------------|----------------|
| | £ | £ | £ | £ |
| Turnover | | | | |
| Fees and funding | 324,073 | | 240,255 | |
| Fundraising and other | 1,294 | | 911 | |
| Government grants | <u>10,000</u> | | <u>10,000</u> | |
| | | 335,367 | | 251,166 |
| Cost of sales | | | | |
| Educational fees | 350 | | 609 | |
| Educational resources | 4,728 | | 2,741 | |
| Food and drink | <u>1,379</u> | | <u>2,398</u> | |
| | | <u>6,457</u> | | <u>5,748</u> |
| GROSS SURPLUS | | 328,910 | | 245,418 |
| Expenditure | | | | |
| Rent | 8,811 | | 9,545 | |
| Insurance | 1,795 | | 1,696 | |
| Wages | 209,814 | | 166,274 | |
| Social security | 7,428 | | 6,353 | |
| Pensions | 8,166 | | 5,166 | |
| Hire of equipment | 2,869 | | 3,205 | |
| Telephone and internet | 851 | | 851 | |
| Post and stationery | 438 | | 473 | |
| Advertising and website | 325 | | 225 | |
| Staff training and welfare | 495 | | 1,061 | |
| Repairs and renewals | 950 | | 296 | |
| Cleaning costs | 290 | | 332 | |
| Waste disposal | 478 | | 378 | |
| Computer and software costs | 709 | | 733 | |
| Sundry expenses | 586 | | 763 | |
| Accountancy | 1,130 | | 1,080 | |
| Consultancy fees | 1,473 | | 1,392 | |
| Subscriptions | <u>424</u> | | <u>558</u> | |
| | | <u>247,032</u> | | <u>200,381</u> |
| | | 81,878 | | 45,037 |
| Finance costs | | | | |
| Bank charges | | <u>430</u> | | <u>235</u> |
| NET SURPLUS | | <u>81,448</u> | | <u>44,802</u> |

This page does not form part of the statutory financial statements

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED

England & Wales - Charity number 1139075

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Bright Beginnings Pre-School Limited**

Bright Beginnings Pre-School Limited

Contents of the Financial Statements for the Year Ended 31 March 2024

| | Page |
|---|-------------|
| Company Information | 1 |
| Trustee's Annual Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 |
| Independent Examiners Report | 7 |
| Detailed Statement of Financial Activities | 8 |

Bright Beginnings Pre-School Limited

**Company Information
for the Year Ended 31 March 2024**

| | |
|---------------------------|--|
| TRUSTEES: | Ms D Greenland Ms S Hunter Ms D Shaw |
| REGISTERED OFFICE: | Briscoe Centre Felmores End Pitsea Basildon Essex SS13 1PN |
| REGISTERED NUMBER: | 07398487 (England and Wales) |
| CHARITY NUMBER: | 1139075 |
| ACCOUNTANTS: | Sygma Chartered Accountants 1 Sopwith Crescent Wickford Essex SS11 8YU |

Bright Beginnings Pre-School Limited

Trustees' Annual Report for the Year Ended 31 March 2024

Bright Beginnings Pre-school Ltd (the Pre-school) is a Private company limited by guarantee without share capital registered with Companies House and a charity registered with the Charity Commission for England and Wales. The Pre-school provides early years education to children between the ages 2yrs to under 5yrs and this provision is supported by numerous policies and procedures. We also support students on work experience and higher education placements.

The Pre-school employs 17 members of staff, 3 of which are Managers and Trustees whose role is to ensure the good management and allocation of all resources, the safety and wellbeing needs of the children and adults are met and all families accessing the services of the Pre-school are treated equally, professionally and with respect. We aim to provide affordable early years education and childcare for children within the immediate locality and beyond. Our activities, learning experiences and resources aim to support the advancement of education for the public benefit.

The Pre-school has capacity for 52 children to attend each morning and afternoon session. On role this year there was an average of 68 families registered which is lower than previous years. The range of families remains diverse and the Pre-school welcomes the enriched cultural capital children bring for the benefit of all.

The Trustees continued with discussions around sustainability, including a 'trim down' of as much spending as possible and cancelled the contract for the supply of water coolers. Instead a 'water station' was created where children learned to serve themselves.

Members of staff continued to work at reduced hours of work but with opportunities to work overtime hours where possible throughout the year.

The Trustees decided to continue to hold their two regular Open Days this year as building good relationships with our families remains fundamental to our sustainability. One celebrated the Coronation of King Charles III and the other was around pantomimes. Feedback from families was again extremely positive for both days.

Open Days generate a fundraising opportunity albeit minor, alongside a photographic company who visits twice per year to take photographs of children at Pre-school; this also generates some fundraising.

The Pre-school will continue to acknowledge its workforce to be its most valuable asset with staff salaries reviewed each year in line with the Government's notice of changes to National Living Wage. The unexpected closure of some local early years providers had a positive impact on the Pre-school's number of children on role towards the end of the year and the Trustees increased the workforce by 3.

Our vision for the future is to continue to provide the best service we can to our families.

ON BEHALF OF THE TRUSTEES:



Ms D Greenland - Trustee

5 March 2026

Bright Beginnings Pre-School Limited

**Income Statement
for the Year Ended 31 March 2024**

| | £ | 31.3.24 £ | 31.3.23 £ |
|------------------------|-------------------------------|----------------------|----------------------|
| | Unrestricted funds | Total funds | Prior year |
| Income from: | | | |
| Charitable activities | <u>251,166</u> | <u>251,166</u> | <u>211,346</u> |
| Total income | <u>251,166</u> | <u>251,166</u> | <u>211,346</u> |
| Expenditure on: | | | |
| Charitable activities | <u>204,764</u> | <u>204,764</u> | <u>176,967</u> |
| Net income | <u><u>44,802</u></u> | <u><u>44,802</u></u> | <u><u>34,379</u></u> |

The notes form part of these financial statements

Bright Beginnings Pre-School Limited (Registered number: 07398487)

**Balance Sheet
31 March 2024**

| | Notes | 31.3.24 £ | 31.3.23 £ |
|--|-------|---------------|---------------|
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 92,708 | 43,249 |
| CREDITORS | | | |
| Amounts falling due within one year | 4 | <u>27,571</u> | <u>27,571</u> |
| NET CURRENT ASSETS | | | |
| | | <u>65,137</u> | <u>15,678</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>65,137</u> | <u>15,678</u> |
| FUNDS | | | |
| Prior year adjustments | 5 | 4,657 | - |
| Capital redemption reserve | | (28,430) | (28,430) |
| Net movement in funds | | <u>88,910</u> | <u>44,108</u> |
| CHARITYS' FUNDS | | | |
| Unrestricted funds | | <u>65,137</u> | <u>15,678</u> |

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

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

The Trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2025 and were signed on its behalf by:


Ms D Greenland - Trustee

The notes form part of these financial statements

Bright Beginnings Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

1. STATUTORY INFORMATION

Bright Beginnings Pre-School Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND TRUSTEES

The average number of employees during the year was 17 (2023 - 16).

Bright Beginnings Pre-School Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|---------------|---------------|
| | 31.3.24 | 31.3.23 |
| | £ | £ |
| Trade creditors | <u>27,571</u> | <u>27,571</u> |

5. RESERVES

| | |
|--------------------------------------|-----------------------------------|
| | Prior year adjustments £ |
| At 1 April 2023 and 31 March 2024 | <u>4,657</u> |

6. TRUSTEE REMUNERATION AND TRANSACTIONS

During the year, three trustees were employed by the charity and received remuneration totalling £45,285 (2023: £44,966) for their roles as employees of the pre-school.

In addition, a trustee received £10,000 (2023: £1,500) in relation to the administration of a Department for Education grant programme.

All such payments were authorised by the trustees in accordance with the charity's governing document.

Independent Examiners Report to the Trustees of Bright Beginnings Pre-School Limited

I report on the accounts of Bright Beginnings Pre-School Limited for the year ended 31 March 2024, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the trustees of the company for the purposes of company law) are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alex Chandler FCA
On behalf of
Sygma Chartered Accountants
1 Sopwith Crescent
Wickford
Essex
SS11 8YU

Date: 5 March 2026

This page does not form part of the statutory financial statements

Bright Beginnings Pre-School Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

All income and expenditure relate to unrestricted funds

| | 31.3.24 | | 31.3.23 | |
|-----------------------------|---------------|----------------|--------------|----------------|
| | £ | £ | £ | £ |
| Turnover | | | | |
| Fees and funding | 240,255 | | 207,408 | |
| Fundraising and other | 911 | | 2,438 | |
| Government grants | <u>10,000</u> | | <u>1,500</u> | |
| | | 251,166 | | 211,346 |
| Cost of sales | | | | |
| Educational fees | 609 | | 1,508 | |
| Educational resources | 2,741 | | 2,216 | |
| Food and drink | <u>2,398</u> | | <u>1,296</u> | |
| | | <u>5,748</u> | | <u>5,020</u> |
| GROSS SURPLUS | | 245,418 | | 206,326 |
| Expenditure | | | | |
| Rent | 9,545 | | 8,811 | |
| Insurance | 1,696 | | 1,621 | |
| Wages | 166,274 | | 135,220 | |
| Social security | 6,353 | | 4,910 | |
| Pensions | 5,166 | | 7,246 | |
| Hire of equipment | 3,205 | | 3,227 | |
| Telephone and internet | 851 | | 940 | |
| Post and stationery | 473 | | 653 | |
| Advertising and website | 225 | | 910 | |
| Staff training and welfare | 1,061 | | 1,074 | |
| Repairs and renewals | 296 | | 464 | |
| Cleaning costs | 332 | | 2,324 | |
| Waste disposal | 378 | | 370 | |
| Computer and software costs | 733 | | 525 | |
| Sundry expenses | 763 | | 356 | |
| Accountancy | 1,080 | | 1,080 | |
| Consultancy fees | 1,392 | | 1,392 | |
| Subscriptions | <u>558</u> | | <u>480</u> | |
| | | <u>200,381</u> | | <u>171,603</u> |
| | | 45,037 | | 34,723 |
| Finance costs | | | | |
| Bank charges | | <u>235</u> | | <u>344</u> |
| NET SURPLUS | | <u>44,802</u> | | <u>34,379</u> |

This page does not form part of the statutory financial statements

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED

England & Wales - Charity number 1139075

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Bright Beginnings Pre-School Limited**

Bright Beginnings Pre-School Limited

Contents of the Financial Statements for the Year Ended 31 March 2023

| | Page |
|---|-------------|
| Company Information | 1 |
| Trustee's Annual Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 |
| Independent Examiners Report | 7 |
| Detailed Statement of Financial Activities | 8 |

Bright Beginnings Pre-School Limited

**Company Information
for the Year Ended 31 March 2023**

| | |
|---------------------------|--|
| TRUSTEES: | Ms D Greenland Ms S Hunter Ms D Shaw |
| REGISTERED OFFICE: | Briscoe Centre Felmores End Pitsea Basildon Essex SS13 1PN |
| REGISTERED NUMBER: | 07398487 (England and Wales) |
| CHARITY NUMBER: | 1139075 |
| ACCOUNTANTS: | Sygma Chartered Accountants 1 Sopwith Crescent Wickford Essex SS11 8YU |

Bright Beginnings Pre-School Limited

Trustees' Annual Report for the Year Ended 31 March 2023

Bright Beginnings Pre-school Ltd (the Pre-school) is a Private company limited by guarantee without share capital registered with Companies House and a charity registered with the Charity Commission for England and Wales. The Pre-school provides early years education to children between the ages 2yrs to under 5yrs and this provision is supported by numerous policies and procedures. We also support students on work experience and higher education placements.

The Pre-school employs 17 members of staff, 3 of which are Managers and Trustees whose role is to ensure the good management and allocation of all resources, the safety and wellbeing needs of the children and adults are met and all families accessing the services of the Pre-school are treated equally, professionally and with respect. We aim to provide affordable early years education and childcare for children within the immediate locality and beyond. Our activities, learning experiences and resources aim to support the advancement of education for the public benefit.

The Pre-school has capacity for 52 children to attend each morning and afternoon session. On role this year there was an average of 72 families registered which is lower than previous years. The range of families remains diverse and the Pre-school welcomes the enriched cultural capital children bring for the benefit of all.

The Trustees continued with discussions around sustainability, including a 'trim down' of as much spending as possible and cancelled the contract for the supply of water coolers. Instead a 'water station' was created where children learned to serve themselves.

Members of staff continued to work at reduced hours of work but with opportunities to work overtime hours where possible throughout the year.

The Trustees decided to continue to hold their two regular Open Days this year as building good relationships with our families remains fundamental to our sustainability. One celebrated the Coronation of King Charles III and the other was around pantomimes. Feedback from families was again extremely positive for both days.

Open Days generate a fundraising opportunity albeit minor, alongside a photographic company who visits twice per year to take photographs of children at Pre-school; this also generates some fundraising.

The Pre-school will continue to acknowledge its workforce to be its most valuable asset and Wellbeing Supervision meetings were held to ensure all members of staff feel supported while the Pre-school goes through this difficult and challenging period.

Our vision for the future is to continue to provide the best service we can to our families.

ON BEHALF OF THE TRUSTEES:



Ms D Greenland - Trustee

5 March 2026

Bright Beginnings Pre-School Limited

**Income Statement
for the Year Ended 31 March 2023**

| | £ | 31.3.23 £ |
|------------------------|-------------------------------|----------------------|
| | Unrestricted funds | Total funds |
| Income from: | | |
| Charitable activities | <u>211,346</u> | <u>211,346</u> |
| Total income | <u>211,346</u> | <u>211,346</u> |
| Expenditure on: | | |
| Charitable activities | <u>176,967</u> | <u>176,967</u> |
| Net income | <u><u>34,379</u></u> | <u><u>34,379</u></u> |

The notes form part of these financial statements

Bright Beginnings Pre-School Limited (Registered number: 07398487)

**Balance Sheet
31 March 2023**

| | Notes | 31.3.23 £ |
|--|-------|---------------|
| CURRENT ASSETS | | |
| Cash at bank and in hand | | 43,249 |
| CREDITORS | | |
| Amounts falling due within one year | 4 | <u>27,571</u> |
| NET CURRENT ASSETS | | <u>15,678</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>15,678</u> |
| FUNDS | | |
| Prior year adjustments | 5 | - |
| Capital redemption reserve | | (28,430) |
| Net movement in funds | | <u>44,108</u> |
| CHARITYS' FUNDS | | |
| Unrestricted funds | | <u>15,678</u> |

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

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

The Trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 March 2026 and were signed on its behalf by:



Ms D Greenland - Trustee

The notes form part of these financial statements

Bright Beginnings Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Bright Beginnings Pre-School Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND TRUSTEES

The average number of employees during the year was 16.

Bright Beginnings Pre-School Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | |
|-----------------|--------------------|
| Trade creditors | £ <u>27,571</u> |
|-----------------|--------------------|

5. TRUSTEE REMUNERATION AND TRANSACTIONS

During the year, three trustees were employed by the charity and received remuneration totalling £44,966 for their roles as employees of the pre-school.

In addition, a trustee received £1,500 in relation to the administration of a Department for Education grant programme.

All such payments were authorised by the trustees in accordance with the charity's governing document.

6. COMPARATIVE FIGURES

Comparative figures for the year ended 31 March 2022 are not available and therefore have not been presented in these financial statements.

Independent Examiners Report to the Trustees of Bright Beginnings Pre-School Limited

I report on the accounts of Bright Beginnings Pre-School Limited for the year ended 31 March 2023, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the trustees of the company for the purposes of company law) are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alex Chandler FCA
On behalf of
Sygma Chartered Accountants
1 Sopwith Crescent
Wickford
Essex
SS11 8YU

Date: 5 March 2026

This page does not form part of the statutory financial statements

Bright Beginnings Pre-School Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

All income and expenditure relate to unrestricted funds

| | £ | £ |
|-----------------------------|--------------|----------------------|
| Turnover | | |
| Fees and funding | 207,408 | |
| Fundraising and other | 2,438 | |
| Government grants | <u>1,500</u> | |
| | | 211,346 |
| Cost of sales | | |
| Educational fees | 1,508 | |
| Educational resources | 2,216 | |
| Food and drink | <u>1,296</u> | |
| | | <u>5,020</u> |
| GROSS SURPLUS | | 206,326 |
| Expenditure | | |
| Rent | 8,811 | |
| Insurance | 1,621 | |
| Wages | 135,220 | |
| Social security | 4,910 | |
| Pensions | 7,246 | |
| Hire of equipment | 3,227 | |
| Telephone and internet | 940 | |
| Post and stationery | 653 | |
| Advertising and website | 910 | |
| Staff training and welfare | 1,074 | |
| Repairs and renewals | 464 | |
| Cleaning costs | 2,324 | |
| Waste disposal | 370 | |
| Computer and software costs | 525 | |
| Sundry expenses | 356 | |
| Accountancy | 1,080 | |
| Consultancy fees | 1,392 | |
| Subscriptions | <u>480</u> | |
| | | <u>171,603</u> |
| | | 34,723 |
| Finance costs | | |
| Bank charges | | <u>344</u> |
| NET SURPLUS | | <u><u>34,379</u></u> |

This page does not form part of the statutory financial statements

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED

England & Wales - Charity number 1139075

Accounts

**BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

**BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS**

| | Page |
|----------------------------------|-------------|
| Company information | 3 |
| Directors' report | 4 |
| Accountants' report | 5 |
| Income statement | 6 |
| Statement of financial position | 7 |
| Notes to the accounts | 8 |
| Detailed profit and loss account | 9 |

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

| | |
|--------------------------|--|
| Directors | Mrs Deborah Greenland Mrs Samantha Hunter Mrs Deborah Shaw |
| Company Number | 7398487 (England and Wales) |
| Registered Office | FELMORES END PITSEA BASILDON ESSEX SS13 1PN England |
| Accountants | Maitel Services Limited 8 Bardenville Road Canvey Island Essex SS8 8LN |

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
(COMPANY NO: 7398487 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2022.

Principal activity

To Provide Pre-School education to under 5's

Directors

The following directors held office during the whole of the period:

Mrs Deborah Greenland
Mrs Samantha Hunter
Mrs Deborah Shaw

Charitable and Political donations

None

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
Mrs Deborah Shaw
Director

Approved by the board on: 8 August 2022

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED

ACCOUNTANTS' REPORT

Accountants' report to the board of directors of Bright Beginnings Pre-School Limited (the company)

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 March 2022.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for the year ended 31 March 2022. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Maitel Services Limited

8 Bardenville Road
Canvey Island
Essex
SS8 8LN

8 August 2022

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

| | 2022 | 2021 |
|--|-------------|-------------|
| | £ | £ |
| Turnover | 180,279 | 175,850 |
| Administrative expenses | (232,640) | (230,615) |
| Operating loss | (52,361) | (54,765) |
| Interest payable and similar charges | - | (1,027) |
| Loss on ordinary activities before taxation | (52,361) | (55,792) |
| Tax on loss on ordinary activities | - | - |
| Loss for the financial year | (52,361) | (55,792) |

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

| | Notes | 2022 £ | 2021 £ |
|--|-------|-----------|-----------|
| Current assets | | | |
| Cash at bank and in hand | | (8,870) | (40,258) |
| | | (8,870) | (40,258) |
| Net current liabilities | | | |
| | | (8,870) | (40,258) |
| Total assets less current liabilities | | | |
| | | (8,870) | (40,258) |
| Provisions for liabilities | | | |
| Other provisions | 4 | (9,831) | (9,831) |
| | | (18,701) | (50,089) |
| Net liabilities | | | |
| | | (18,701) | (50,089) |
| Reserves | | | |
| | 5 | | |
| Capital redemption reserve | | (28,430) | (112,179) |
| Profit and loss account | | 9,729 | 62,090 |
| | | (18,701) | (50,089) |
| Members' funds | | | |
| | | (18,701) | (50,089) |

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 8 August 2022 and were signed on its behalf by

Mrs Deborah Shaw
Director

Company Registration No. 7398487

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory information

Bright Beginnings Pre-School Limited is a private company, limited by guarantee, registered in England and Wales, registration number 7398487. The registered office is FELMORES END, PITSEA, BASILDON, ESSEX, SS13 1PN, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

4 Provisions for liabilities

| | |
|------------------|--------------|
| | £ |
| At 1 April 2021 | 9,831 |
| At 31 March 2022 | <u>9,831</u> |

5 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

6 Average number of employees

During the year the average number of employees was 19 (2021: 19).

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

This schedule does not form part of the statutory accounts.

| | 2022 | 2021 |
|--|-------------|-------------|
| | £ | £ |
| Turnover | | |
| Fees | 180,279 | 175,594 |
| Reimbursed expenses | - | 256 |
| | 180,279 | 175,850 |
| Administrative expenses | | |
| Wages and salaries | 181,616 | 186,518 |
| Pensions | 3,633 | 4,108 |
| Employer's NI | 8,210 | 8,652 |
| Staff training and welfare | 931 | 44 |
| Rent | 8,805 | 8,817 |
| Cleaning | 6,373 | 3,003 |
| Telephone and fax | 697 | 908 |
| Internet | 995 | - |
| Stationery and printing | 1,485 | 354 |
| Subscriptions | 477 | 360 |
| Bank charges | 642 | 506 |
| Insurance | 1,524 | - |
| Equipment expensed | 1,415 | 1,920 |
| Equipment hire | 7,085 | 7,548 |
| Repairs and maintenance | 331 | 671 |
| Sundry expenses | 4,633 | 3,971 |
| Accountancy fees | 1,080 | 1,080 |
| Consultancy fees | 1,508 | 1,392 |
| Advertising and PR | 1,200 | 763 |
| | 232,640 | 230,615 |
| Operating loss | (52,361) | (54,765) |
| Interest payable | | |
| Other loans | - | 1,027 |
| Loss on ordinary activities before taxation | (52,361) | (55,792) |

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED

England & Wales - Charity number 1139075

Accounts

**BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

**BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS**

| | Page |
|----------------------------------|-------------|
| Company information | 3 |
| Directors' report | 4 |
| Accountants' report | 5 |
| Income statement | 6 |
| Statement of financial position | 7 |
| Notes to the accounts | 8 |
| Detailed profit and loss account | 9 |

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

| | |
|--------------------------|--|
| Directors | Mrs Deborah Greenland Mrs Samantha Hunter Mrs Deborah Shaw |
| Company Number | 7398487 (England and Wales) |
| Registered Office | FELMORES END PITSEA BASILDON ESSEX SS13 1PN England |
| Accountants | Maitel Services Limited 8 Bardenville Road Canvey Island Essex SS8 8LN |

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
(COMPANY NO: 7398487 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2021.

Directors

The following directors held office during the whole of the period:

Mrs Deborah Greenland
Mrs Samantha Hunter
Mrs Deborah Shaw

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....

Mrs Samantha Hunter
Director

Approved by the board on: 20 May 2021

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
ACCOUNTANTS' REPORT

Accountants' report to the board of directors of Bright Beginnings Pre-School Limited (the company)

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 March 2021.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for the year ended 31 March 2021. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Maitel Services Limited

8 Bardenville Road
Canvey Island
Essex
SS8 8LN

20 May 2021

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

| | 2021 | 2020 |
|--|------------------------|------------------------|
| | £ | £ |
| Turnover | 175,850 | 222,975 |
| Administrative expenses | (230,615) | (273,064) |
| Operating loss | <u>(54,765)</u> | <u>(50,089)</u> |
| Interest payable and similar charges | (1,027) | - |
| Loss on ordinary activities before taxation | <u>(55,792)</u> | <u>(50,089)</u> |
| Tax on loss on ordinary activities | - | - |
| Loss for the financial year | <u><u>(55,792)</u></u> | <u><u>(50,089)</u></u> |

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

| | Notes | 2021 £ | 2020 £ |
|--|-------|-----------|-----------|
| Current assets | | | |
| Cash at bank and in hand | | (40,258) | (87,070) |
| Net current liabilities | | | |
| | | (40,258) | (87,070) |
| Total assets less current liabilities | | | |
| | | (40,258) | (87,070) |
| Provisions for liabilities | | | |
| Other provisions | 4 | (9,831) | 36,981 |
| Net liabilities | | | |
| | | (50,089) | (50,089) |
| Reserves | | | |
| | 5 | | |
| Capital redemption reserve | | (112,179) | (167,971) |
| Profit and loss account | | 62,090 | 117,882 |
| Members' funds | | | |
| | | (50,089) | (50,089) |

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 20 May 2021 and were signed on its behalf by

Mrs Samantha Hunter
Director

Company Registration No. 7398487

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory information

Bright Beginnings Pre-School Limited is a private company, limited by guarantee, registered in England and Wales, registration number 7398487. The registered office is FELMORES END, PITSEA, BASILDON, ESSEX, SS13 1PN, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

4 Provisions for liabilities

| | |
|------------------|-------------|
| | £ |
| At 1 April 2020 | (36,981) |
| Provisions used | 46,812 |
| | <hr/> |
| At 31 March 2021 | 9,831 |
| | <hr/> <hr/> |

5 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

6 Average number of employees

During the year the average number of employees was 19 (2020: 23).

BRIGHT BEGINNINGS PRE-SCHOOL LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

This schedule does not form part of the statutory accounts.

| | 2021 | 2020 |
|--|-------------|-------------|
| | £ | £ |
| Turnover | | |
| Fees | 175,594 | 219,290 |
| Reimbursed expenses | 256 | 3,685 |
| | 175,850 | 222,975 |
| Administrative expenses | | |
| Wages and salaries | 186,518 | 211,721 |
| Pensions | 4,108 | 4,722 |
| Employer's NI | 8,652 | 8,671 |
| Staff training and welfare | 44 | 2,187 |
| Rent | 8,817 | 8,097 |
| Cleaning | 3,003 | 7,058 |
| Telephone and fax | 908 | 844 |
| Stationery and printing | 354 | 1,660 |
| Subscriptions | 360 | 472 |
| Bank charges | 506 | 679 |
| Insurance | - | 3,030 |
| Equipment expensed | 1,920 | 4,490 |
| Equipment hire | 7,548 | 7,998 |
| Repairs and maintenance | 671 | 311 |
| Sundry expenses | 3,971 | 6,678 |
| Accountancy fees | 1,080 | 1,080 |
| Consultancy fees | 1,392 | 1,395 |
| Advertising and PR | 763 | 1,971 |
| | 230,615 | 273,064 |
| Operating loss | (54,765) | (50,089) |
| Interest payable | | |
| Other loans | 1,027 | - |
| Loss on ordinary activities before taxation | (55,792) | (50,089) |