

**BROCKHAM GREEN DAY NURSERY  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

## Brockham Green Day Nursery Contents

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# **Brockham Green Day Nursery**

## **Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

The object of the charity is to receive and care for children between the ages of two and a half and five years who reside in or near the Parish of Brockham Green in the County of Surrey. The nursery aims to enhance the development of and education of children primarily under statutory school age, by offering:

- a) to provide a happy, friendly and safe environment for children in which they are able to learn through their play and mix with adults and their own peer group;
- b) to encourage the children's emotional, social, intellectual and physical development through a wide range of activities;
- c) parents the opportunity to be involved in their children's learning and development.

#### **Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees are satisfied that the charity continues to meet the required public benefit test through its objectives and activities.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Achievements and Performance**

#### **Main Achievements**

In the period under review, places were provided to 44 children during the summer term, 28 during the autumn term and 39 during the spring term.

The nursery has seen similar levels of attendance to the previous year. The trustees continue to hold sufficient reserves to support the nursery in the event of a low birth year/s and to meet its liabilities during any unforeseen financial difficulty.

The nursery is a member of the Pre-school Learning Alliance, to which it pays an annual subscription. The Pre-school Learning Alliance provides the nursery with insurance cover and support in all aspects of running the nursery.

### **Financial Review**

#### **Financial Position**

The nursery is a charitable organisation. Registration number 1159631.

During this financial period the nursery generated a surplus of £1,032 compared to a surplus of £18,530 the previous year. Income from nursery fees decreased with the expansion of funded childcare and the increase in the national living wage and NI contributions resulted in wages increasing by 10%. The nursery still remains in a good financial position, with ample reserves still in place.

Parents have been actively encouraged to support the nursery with voluntary donations alongside government funding and this has helped boost income.

#### **Reserves Policy**

The trustees consider that general reserves of £50,000, the equivalent of approximately 6 months running costs, are required. The trustees have also designated a reserve fund of £50,000 in order to meet the obligations under employment contracts.

#### **Investment Policy**

The trustees investment policy is focussed on protecting the capital assets. During the year the cash balances were invested in UK registered bank.

**Brockham Green Day Nursery  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Structure, Governance and Management**

**Governing Document**

The charity is constituted by the objects of a charitable incorporated organisation dated 15th December 2014.

**Organisational structure**

The nursery is managed by a Management Committee that consists of a maximum of 12 members, three of whom are charity trustees and fill the positions of Chairman, Secretary and Treasurer. The Committee deals with all matters connected with financing, staffing and the internal administration of the nursery. It also has the power to fill any vacancies that may arise on the committee. Where vacancies arise, potential candidates are sought by the management committee. In considering potential candidates, the management committee take into account the background, professional experience and willingness of the candidate to represent the various stakeholders of the nursery.

**Reference and Administrative Details**

**Trustees**

A Murphy - Treasurer  
E Bartolo - Secretary (appointed 26/09/2024)  
E Davies - Chair (appointed 26/09/2024)

**Charity Number**

01159631

**Principal Address**

Brockham Green Nursery  
Brockham Green Church Hall  
Brockham Green  
Brockham  
RH3 7JR

**Independent Examiner**

P D Longstaff FCA Partner  
Ellis Atkins  
Chartered Accountants  
Constable Court, 62 Dene Street  
Dorking  
Surrey  
RH4 2DP

**Brockham Green Day Nursery  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:



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A Murphy

E Davies

Trustee

Trustee

Date

22 Jan 2026

**Brockham Green Day Nursery**  
**Independent Examiner's Report to the Trustees of Brockham Green Day Nursery**  
**For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of Brockham Green Day Nursery (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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P D Longstaff FCA Partner 22 Jan 2026

Date  
Ellis Atkins  
Chartered Accountants  
Constable Court, 62 Dene Street  
Dorking  
Surrey  
RH4 2DP

**Brockham Green Day Nursery  
Statement of Financial Activities  
For The Year Ended 31 March 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies		4,743	3,961
Charitable activities:			
Nursery		104,951	113,034
Other trading activities	3	6,060	5,944
Investments	4	1,744	1,313
		<u>117,498</u>	<u>124,252</u>
<b>EXPENDITURE ON:</b>			
Raising funds	6	(1,434)	(1,016)
Charitable activities:	6		
Nursery		(115,032)	(104,706)
		<u>(116,466)</u>	<u>(105,722)</u>
<b>NET INCOME</b>		<u>1,032</u>	<u>18,530</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>1,032</u>	<u>18,530</u>
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		<u>132,185</u>	<u>113,655</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>133,217</u></u>	<u><u>132,185</u></u>

The notes on pages 7 to 8 form part of these financial statements.

**Brockham Green Day Nursery  
Statement of Financial Position  
As At 31 March 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
<b>CURRENT ASSETS</b>			
Debtors	9	1,479	-
Cash at bank and in hand		134,758	134,985
		<u>136,237</u>	<u>134,985</u>
 <b>Creditors: Amounts Falling Due Within One Year</b>	 10	 <u>(3,020)</u>	 <u>(2,800 )</u>
 <b>NET CURRENT ASSETS (LIABILITIES)</b>		 <u>133,217</u>	 <u>132,185</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		 <u>133,217</u>	 <u>132,185</u>
 <b>NET ASSETS</b>		 <u>133,217</u>	 <u>132,185</u>
 <b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		<u>133,217</u>	<u>132,185</u>
 <b>TOTAL FUNDS</b>		 <u>133,217</u>	 <u>132,185</u>

On behalf of the board



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A Murphy

Trustee

e

22 Jan 2026



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E Davies

Trustee

The notes on pages 7 to 8 form part of these financial statements.



**Brockham Green Day Nursery**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

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**1. General Information**

Brockham Green Day Nursery is a charitable incorporated organisation registered with the Charity Commission, registered charity number 01159631. The principal address is Brockham Green Nursery, Brockham Green Church Hall, Brockham Green, Brockham, RH3 7JR.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements 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 Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

Income is recognised on a receivable basis.

**3. Income from Other Trading Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Fundraising events	6,060	5,944

**4. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	1,744	1,313

**5. Government Grants**

Government grants recognised in the accounts were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Government funding	80,965	81,657

**6. Analysis of Expenditure**

		<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7 )</b>
	<b>£</b>	<b>£</b>
Raising funds	1,434	-
Nursery	107,448	7,584
	108,882	7,584
		<b>Total</b>
		<b>£</b>
		1,434
		115,032
		116,466

**Brockham Green Day Nursery**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

		<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7 )</b>
	<b>£</b>	<b>£</b>
Raising funds	1,016	-
Nursery	96,958	7,748
	<u>97,974</u>	<u>7,748</u>
	<u>97,974</u>	<u>105,722</u>

**7. Support Costs**

	<b>2025</b>
	<b>Nursery</b>
	<b>£</b>
General administration	7,524
Interest payable	60
	<u>7,584</u>

	<b>2024</b>
	<b>Nursery</b>
	<b>£</b>
General administration	7,687
Interest payable	61
	<u>7,748</u>

**8. Average Number of Employees**

Average number of employees during the year was: 9 (2024: 9)

**9. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	1,479	-
	<u>1,479</u>	<u>-</u>

**10. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	3,020	2,800
	<u>3,020</u>	<u>2,800</u>

**11. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**12. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**Brockham Green Day Nursery**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

	2025	2024
	Total funds	Total funds
	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations	4,743	3,961
	<u>4,743</u>	<u>3,961</u>
<b>Charitable Activities:</b>		
<b>Nursery</b>		
Fees	18,166	24,179
Forest School	3,102	3,309
Lunch Club	2,366	3,809
Uniform	244	-
Kids outings	108	80
Government funding	80,965	81,657
	<u>104,951</u>	<u>113,034</u>
<b>Other trading activities</b>		
Fundraising	6,060	5,944
	<u>6,060</u>	<u>5,944</u>
<b>Investments</b>		
Bank interest receivable	1,744	1,313
	<u>1,744</u>	<u>1,313</u>
	<u>117,498</u>	<u>124,252</u>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Fundraising costs	(1,434)	(1,016)
	<u>(1,434)</u>	<u>(1,016)</u>
<b>Charitable Activities:</b>		
<b>Nursery</b>		
Nursery equipment & supplies	(2,964)	(2,204)
Nursery outings & parties	(105)	(229)
Wages and salaries	(94,638)	(85,354)
Rent	(9,741)	(9,171)
Insurance	(913)	(829)
Administration costs	(2,089)	(2,028)
Staff training and publications	(262)	(1,240)
T-shirts and uniform	(332)	(599)
Mobile and internet	(484)	(408)
Independent examiner's fees	(1,170)	(1,182)

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**Brockham Green Day Nursery**  
**Detailed Statement of Financial Activities (continued)**  
**For The Year Ended 31 March 2025**

Subscriptions	(210)	(192)
Sundry expenses	(2,064)	(1,209)
Bank charges	(60)	(61)
	<u>(115,032)</u>	<u>(104,706)</u>
	<u>(116,466)</u>	<u>(105,722)</u>
<b>NET INCOME</b>	<u>1,032</u>	<u>18,530</u>



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## Parties involved with this document

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Thu, 22nd Jan 2026 14:44:58 GMT	Philip Longstaff - Signer (71297b535347e64adb57ea9f07c400e3)
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## Audit history log

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