

Brambles Community Pre-School

Unaudited Accounts

31 August 2023

Brambles Community Pre-School Contents

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Brambles Community Pre-School Information

Trustees

R Thomas
S Whitworth
B Roppolo
A Hiscock
B Simmonds

Management committee

S Whitworth (chair)
B J Roppolo
R Thomas
A Hiscock
B Simmonds

Accountants

Cochrane & Co Accountants Limited
38 Kings Road
Lee-on-the-Solent
Hampshire
PO13 9NU

Bankers

HSBC
390A Bitterne Road
Bitterne
Southampton
SO18 1DB

Address

Sure Start Childrens Centre
Thornhill Primary School Site
Byron Road
Thornhill
Southampton
SO19 6FH

**Brambles Community Pre-School
Structure, Governance and Management
Trustee's annual report
for the year ended 31 August 2023**

Governing document

The organisation is constituted as a CIO with charitable principles governed by a Standard Pre-School Learning Alliance (PLA) constitution. In the event of the organisation being dissolved, the members have no liabilities. Any assets would be transferred to the PLA. Charity number 1181985.

Management committee

Committee members are elected for a term of one year, and can be re-elected for a total term not to exceed ten consecutive years.

Membership

Membership is divided into two types, family and affiliate. Family membership covers parents and guardians of children attending the pre-school. Affiliate membership is open to individuals, organisations or other bodies interested in supporting the aims of the pre-school.

Objects and activities

The organisation's aims are to enhance the development and education, primarily under the statutory school age. The organisation promotes these aims through offering appropriate play, education and care facilities.

Financial review and funding

Brambles Community Pre-school is a committee run preschool, currently graded Ofsted Good. Our vision is to enrich and enhance the lives of children who attend our setting and help them to raise their aspirations and become confident, independent, enthusiastic, lifelong learners.

We offer sessions to funded children from 2 years to school age. We work closely with families to make their experience here a settled and positive one. We celebrate the diversity of cultures and understand that children are individuals who can sometimes have complex needs that require additional support. We regularly hold sessions where the parents/carers and grandparents can come in and join the activities with their children.

At Brambles we want all our children to be making good progress and close the gaps in their learning. We are achieving this by providing a nurturing environment that follows the interests of the children and listens to the voice of the child. If the child has additional needs the SENCO's liaise with outside agencies and work supporting key workers to plan for these children. We liaise with schools to help children's transition go as smoothly as possible. Staff understand that children with English as an additional language will be slower to develop spoken language. Staff make sure that all activities are accessible to all children, no matter what age or ability, so that every child has the same opportunity to reach their full potential.

The principal funding source continues to be the subsidy provided by Southampton City Council. These funds are topped up by other fund raising activities.

At 31 August 2023 our unrestricted funds totalled £34,434.

Approved by the management committee on

Signed on it's behalf by;

S Whitworth
Chair

Brambles Community Pre-School
Registered charity number 1181985

Independent Examiner's Report to the Trustees of Brambles Community Pre-School
on the accounts for the period ended 31 August 2023

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 August 2023, which are set out on pages 4 to 7.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed 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 charity 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 content 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.

J Cochrane, FCA
Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU
Dated

**Brambles Community Pre-School
Statement of Financial Activities
for the year ended 31 August 2023**

	2023	2022
	£	£
Incoming resources-unrestricted		
Gift from charity 1055320	-	61,394
Grants	127,640	87,778
Fees	-	659
Fundraising and uniforms	489	301
Bank interest	92	4
	<u>128,221</u>	<u>150,136</u>
Incoming resources-restricted		
Other grants	<u>5,224</u>	<u>6,771</u>
Total incoming resources	<u>133,445</u>	<u>156,907</u>
 Resources expended unrestricted		
Fee earning activities		
Wages and salaries	111,166	88,612
Employer's NI	2,375	-
Recruitment costs	498	530
Employee pension	2,016	1,504
Rent	8,431	(10,669)
Insurance	2,468	727
Uniforms	225	-
Catering	262	213
Christmas	88	32
Equipment, including garden	2,945	2,529
	<u>130,474</u>	<u>83,478</u>

**Brambles Community Pre-School
Statement of Financial Activities
for the year ended 31 August 2023**

Governance costs

Bookkeeping	1,033	890
Accountancy	1,260	2,574
Telephone	719	630
Office costs	2,299	1,421
Bank charges	-	30
Staff training	1,312	1,700
Depreciation	2,684	3,579
DBS	211	152
Cleaning	2,586	2,183
Repair and renewals	1,932	527
Summer leavers	-	122
Other	501	513
Legal fees	-	960
Subscriptions	153	-
	<u>14,690</u>	<u>15,281</u>

Resources expended restricted

Wages and salaries	5,224	6,771
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Total resources expended	<u>150,388</u>	<u>105,530</u>
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Net incoming/(outgoing) resources	<u>(16,943)</u>	<u>51,377</u>
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Reconciliation of fund;

Total funds brought forward	51,377	-
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Total funds carried forward	<u>34,434</u>	<u>51,377</u>
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Unrestricted funds	34,434	51,377
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Restricted funds	-	-
	<u>34,434</u>	<u>51,377</u>

**Brambles Community Pre-School
Statement of Financial Position
as at 31 August 2023**

	Notes	2023 £	2022 £
Fixed assets			
Equipment, machinery and motor vehicles	11	8,053	10,737
Current assets			
Cash at bank	24,729	59,579	
Cash in hand	20	120	
Prepayments	2,992	372	
	<u>27,741</u>	<u>60,071</u>	
Current liabilities			
Accruals	1,360	19,431	
Net current assets		26,381	40,640
Net assets		<u>34,434</u>	<u>51,377</u>
Unrestricted Funds			
Funds		51,377	-
Net surplus/(deficit) for the year		(16,943)	51,377
		<u>34,434</u>	<u>51,377</u>

These accounts were approved by the Management Committee on behalf by;

and signed on it's

S Whitworth
Chair

**Brambles Community Pre-School
Notes to the Accounts
for the year ended 31 August 2023**

1 Accounting policies

Basis of preparation of accounts

The accounts have been compiled on an accruals basis for the information of the pre-school committee and its members. As such, the preparation of these accounts is governed by the SORP (FRS 102).

The charity is a CIO.

The charity is a public benefit entity.

Incoming resources

All incoming resources are included in the Statement of Financial Activities, when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Fee income is received from the local Education Authority and from parents and guardians. This is included in the accounts on a received basis.

Clothing, brochures and items for resale are included as income when they are sold.

Income from grants and subsidies are accounted for when received.

Outgoing resources

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the organisation delivering its services to the members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation.

Fund accounting

Unrestricted funds are available for use at the discretion of the management committee in furtherance of the aims of the organisation.

Depreciation

Depreciation has been provided at 25% reducing balance

Pension contributions

Contributions are paid via NEST.

Brambles Community Pre-School
Notes to the Accounts
for the year ended 31 August 2023

2 Pre-School Learning Alliance

The pre-school is a member of the Pre-School Learning Alliance, and as such, is exempt from taxation on its activities.

3 Management Committee

No members of the management committee received remuneration during the period.

No committee member or other person related to the charity had any personal interest in any contract or transaction entered into by the organisation during the period.

4 Accumulated Fund

All funds and assets are for the benefit of the pre-school members. Reserves are held to cover the costs of closure if that was required.

5 Employee numbers

There were 10 employees during the period.

6 Presentation currency

The accounts are presented in Sterling.

7 Independent examiners fees

During the period fees of £1,260 were due to the Independent examiner.

8 Trustee remuneration

During the period two trustees were paid remuneration as follows;

Miss R Thomas £20,203, pension £450

Mrs H Emery £18,544, pension £416

Amounts were paid via their contracts of employment with the pre-school.

9 Trustees expenses

No expenses were paid to trustees in the year.

10 Employees

No individual employee was paid over £60,000.

**Brambles Community Pre-School
Notes to the Accounts
for the year ended 31 August 2023**

11 Plant, machinery and motor vehicles

	Plant and machinery £
At 1 September 2022	14,316
At 31 August 2023	<u>14,316</u>
Depreciation	
At 1 September 2022	3,579
Charge for the year	<u>2,684</u>
At 31 August 2023	<u>6,263</u>
Net book value	
At 31 August 2023	<u>8,053</u>
At 31 August 2022	<u>10,737</u>