

**Charity number 1181985**

**Brambles Community Pre-School**

**Unaudited Accounts**

**31 August 2025**

# **Brambles Community Pre-School**

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## **Brambles Community Pre-School Information**

### **Trustees**

S Whitworth  
B Roppolo  
B Simmonds  
V Hernandez  
J Drobniak

### **Management committee**

S Whitworth (chair)  
B J Roppolo  
B Simmonds  
V Hernandez  
J Drobniak

### **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 2025**

**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 2025 our unrestricted funds totalled £94,653.

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 2025**

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 August 2025, 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 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources-unrestricted</b>		
Grants	215,265	131,984
Fees	5,328	2,727
Fundraising and uniforms	1,763	23
Bank interest	365	255
	<u>222,721</u>	<u>134,989</u>
<b>Incoming resources-restricted</b>		
Other grants	5,179	12,860
<b>Total incoming resources</b>	<u>227,900</u>	<u>147,849</u>

**Resources expended unrestricted**

**Fee earning activities**

Wages and salaries	137,438	84,725
Employer's NI	2,763	925
Employee pension	2,561	1,606
Rent	8,020	8,013
Insurance	2,560	2,433
Uniforms	977	370
Catering	1,204	547
Trips and events	1,511	-
Christmas	446	106
Equipment, including garden	7,149	2,829
	<u>164,629</u>	<u>101,554</u>

**Brambles Community Pre-School  
Statement of Financial Activities  
for the year ended 31 August 2025**

**Governance costs**

Bookkeeping	915	865
Accountancy	1,482	1,368
Telephone	726	736
Office costs	2,423	2,355
Staff training	4,025	1,388
Depreciation	3,353	2,164
DBS	530	137
Cleaning	2,704	2,173
Repair and renewals	2,474	693
Summer leavers	453	150
Other	1,079	722
Subscriptions	165	35
	<u>20,329</u>	<u>12,786</u>

**Resources expended restricted**

Wages and salaries	5,179	11,053
<b>Total resources expended</b>	<u>190,137</u>	<u>125,393</u>

**Net incoming/(outgoing) resources**

	<u>37,763</u>	<u>22,456</u>
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**Reconciliation of fund;**

Total funds brought forward	56,890	34,434
<b>Total funds carried forward</b>	<u>94,653</u>	<u>56,890</u>

**Unrestricted funds**

Restricted funds	-	-
	<u>94,653</u>	<u>56,890</u>

**Brambles Community Pre-School  
Statement of Financial Position  
as at 31 August 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Equipment, machinery and motor vehicles	12	10,060	6,488
<b>Current assets</b>			
Cash at bank		90,998	56,861
Cash in hand		20	20
Prepayments		566	511
		<u>91,584</u>	<u>57,392</u>
<b>Current liabilities</b>			
Accruals		<u>6,991</u>	<u>6,990</u>
<b>Net current assets</b>		84,593	50,402
<b>Net assets</b>		<u>94,653</u>	<u>56,890</u>
<b>Unrestricted Funds</b>			
Funds		56,890	34,434
Net surplus/(deficit) for the year		37,763	22,456
		<u>94,653</u>	<u>56,890</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 2025**

**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 2025**

**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 15 employees during the period.

**6 Presentation currency**

The accounts are presented in Sterling.

**7 Independent examiners fees**

During the period fees of £1,368 were due to the Independent examiner.

**8 Trustee remuneration**

During the period no trustees were paid remuneration.

**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 2025**

**12 Plant, machinery and motor vehicles**

	<b>Plant and machinery £</b>
At 1 September 2024	14,915
Additions	<u>6,925</u>
At 31 August 2025	<u>21,840</u>
<b>Depreciation</b>	
At 1 September 2024	8,427
Charge for the year	<u>3,353</u>
At 31 August 2025	<u>11,780</u>
<b>Net book value</b>	
At 31 August 2025	<u>10,060</u>
At 31 August 2024	<u>6,488</u>