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Clare Penter

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CHARITY NUMBER 1201483

BRAMBLE BROOK PRE SCHOOL CIO
FINANCIAL STATEMENTS

1 January 2024 to 31 August 2024

AFR Accountancy Services Ltd
19 St. Christophers Way
Pride Park
Derby
DE24 8JY

FINANCIAL STATEMENTS 1 JANUARY 2024 To 31 AUGUST 2024

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COMPANY INFORMATION

The Board of Trustees	Alun Rowlands Carrie Whetton (Treasurer) Clare Penter Kelly Meredith Lorna Blanchenot
Charity Number	1201483
Registered office	St. Johns Church Devonshire Drive Mickleover Derby DE3 9HD
Banker:	National Westminster Bank plc 58 St Peter's Street Derby DE1 1XL
Independent Examiner	Afzahl Fatemah-Razak MAAT AFR Accountancy Services Ltd 19 St. Christophers Way Pride Park Derby DE24 8JY

TRUSTEES ANNUAL REPORT

1 January 2024 to 31 August 2024

The trustees present their report and the unaudited financial statements of the company for the period ended 31 August 2024.

Principal activities

A Pre School playgroup offering funded and non-funded, affordable childcare for children under statutory school age within the local area. We operate from St John's Church Hall on Devonshire Drive, Micklegate.

Objectives and activities

The aims of the Pre School as set out in our constitution are:

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

(a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

(b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.

(c) Instigating and adhering to and furthering the aims and objects of the Pre School Learning Alliance.

Charity aims

The main purpose of the charity is to provide high quality childcare to the local community and surrounding area at affordable prices. Also, to enhance the development and education of children and to provide support and information to parents on how to provide for the needs of their children.

We do this by offering appropriate play, education and care facilities. We work with multi agency teams such as health visitors, speech therapists, play workers, community paediatricians and children's social care to support children and their families. We give children experiences that they may not have at home, such as school trips. We offer extended hours through our breakfast club enabling parents to drop off early so they can get back into work and offer spaces for vulnerable 2 year olds. We offer places for all children whatever their race, culture, religion, means or ability.

Public benefit

The Pre School benefits the public by offering flexible funded and non-funded places for children aged 2 to 4 year olds. We have a team of staff that have been trained to offer places to support families with children with special educational needs. We also support the public by using community facilities such as the church hall which allows them to keep the building functioning.

TRUSTEES ANNUAL REPORT

1 January 2024 to 31 August 2024

Our Pre School provides experiences to improve cultural capital for children. This means it offers them experiences that they may not necessarily have at home. Such as watching a chick hatch. All our staff are from within the local community. We also offer work-based placements to college and university students locally to support their learning.

Achievements and performance

The Pre School has had a busy year. At our peak we supported 43 families. With 30% of the children on roll having a special educational need. We have received a limited amount of additional funding through the Early Years Inclusion Funding, although this did not support the cost of a staff member, one child did require a one to one to keep him safe. Unfortunately, due to delays in the child's EHCP assessment outcome, we were unable to apply for additional funding. During the year we have continued to develop staff with four staff completing the DfE Early Years Professional Development Programme (EYPDP). This focused on children's communication and language, personal, social and emotional development and physical development. Our manager has also served as an 'Expert' in the DfE Covid Recovery, Experts and Mentors Programme. This was a paid role and the Pre School was paid for time out to support other settings.

Finances

Bramble Brook Pre School CIO has worked with 43 families this year. The number of funded children is increasing and the funding rate remains low.

Reserves policy

As a non-profit making charity, we as the committee of Bramble Brook Pre School CIO have reviewed the pre school's need for reserves in line with guidance issued by the Charity Commission to ensure that our charity is able to operate during periods of lower income (for example lower occupancy levels or a source of funding not being renewed) to ensure money is reserved for unexpected events, redundancies or any emergencies to ensure our Reserves Policy need to be able to justify the holding of income as reserves as the Charity Law requires the CIO Constitution 2022 and the Charity Commission guidance 'Charities Reserves'.

Structure, Governance and management

The Pre School is located at St John's Church Hall, Devonshire Drive, Mickleover. It is the heart of the community near to Ravensdale Infants and Nursery School, we work in partnership with all the local schools. We follow the CIO Constitution 2022 as adopted in December 2023 and have a team of trustees.

During this accounting period we have had a total of 7 members of staff. 4 full time, 2 part time and 1 apprentice.

TRUSTEES ANNUAL REPORT

1 January 2024 to 31 August 2024

Recruitment, induction and training of Trustees

Trustees are recruited by advertising for suitable members of the community and parents to join the committee. Upon starting they must complete DBS checks and meet the suitability checks set out by Ofsted. Depending on the role of the trustee, they will complete training such as First Aid, Safer Recruitment, and safeguarding.

Risk management

To minimise risk, we have several systems in place. We have written policies that are reviewed annually, risk assessments that are reviewed on an ongoing basis and we have a business plan to manage the risk of low numbers and differences in funding each year.

All staff and committee members are required to be checked with the disclosure and barring service (DBS) Staff have enhanced DBS and must be registered on the update service so that they can be checked annually.

Trustees

The trustees who served the charity during the year were as follows:

Alun Rowlands
Carrie Whetton (Treasurer)
Clare Penter
Kelly Meredith
Lorna Blanchenot

Independent examination

The Bramble Brook Pre School CIO board approved appointment of Mrs A Fatemah-Razak from Services Ltd on 22 January 2024 for an independent examination.

This report is prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

The Trustees annual report was approved by the board of trustees.

Clare Penter
Date

Registered Office:
St. Johns Church
Devonshire Drive
Mickleover
Derby
DE3 9HD

PROFIT AND LOSS ACCOUNT**PERIOD ENDED 31 AUGUST 2024**

	Year to 31 August 2024 £	Year to 31 August 2023 £
Turnover	105,002	0
Direct Expenses	0	0
Gross Profit	<u>105,002</u>	<u>0</u>
Admin Expenses	85,070	0
Profit/(Loss) for the financial year	<u>19,933</u>	<u>0</u>

**BRAMBLE BROOK PRE SCHOOL CIO
BALANCE SHEET AS AT 31 AUGUST 2024**

		31 August 2024	31 August 2023
	Note	£	£
Current assets		0	0
Accrued Income	1.6	<u>0</u>	<u>0</u>
Trade Debtors		<u>74</u>	<u>0</u>
Cash on hand		<u>107,088</u>	<u>0</u>
Old Bramblebrook Account		<u>39,548</u>	<u>0</u>
		<u>0</u>	<u>0</u>
		<u>146,710</u>	<u>0</u>
 Creditors: amounts falling due within one year			
Amounts falling due within one year	1.8	29,039	0
 Prepayments		0	0
 Total Current Liabilities		<u>29,039</u>	<u>0</u>
 Net current assets (Liabilities)		<u>117,671</u>	<u>0</u>
 Capital and reserves			
Reserves		97,738	0
Profit/Loss for the year		19,933	0
 Total charity funds		<u>117,671</u>	<u>0</u>

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) Ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act and,
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and its profits or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Act.

These financial statements were approved by the trustees and authorised for issue and are on their behalf by:

Clare Penter
Trustee

Date: 25 June 2025

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

1 Accounting Policies

Charity information

Bramble Brook Pre School CIO is a charity registered at St Johns Church, Mickleover, Derby, DE3 9HD. At the end of the year there were 5 trustees.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 historical cost convention apart from freehold property that is carried at deemed cost following transition to FRS 102. The principal accounting policies adopted are set out below.

The charity has taken advantage of the provisions in the SORP for charities applying Update Bulletin 1, not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention apart from freehold property that is carried at deemed cost following transition to FRS 102. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. All funds in the accounts are classed as unrestricted.

The revaluation reserve relates to the revaluation surplus on freehold properties as at the date of transition to FRS 102.

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Debtors: amounts falling due within one year

	2024	2023
	£	£
Accrued income	<u>0</u>	<u>0</u>
Trade Debtors	<u><u>74</u></u>	<u><u>0</u></u>

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	<u>29,039</u>	<u>0</u>
Trade creditors	<u><u>29,039</u></u>	<u><u>0</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

No employee earned more than £60,000 per annum.

1.11 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied exclusively to its charitable objects.

1.12 Depreciation

Freehold property is not depreciated as the trustees consider that the depreciation charge is not material. An impairment review is undertaken and the trustees do not consider that the deemed cost has been impaired.

1.13 Pensions

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES ON THE
UNAUDITED FINANCIAL STATEMENTS OF THE BRAMBLE BROOK PRE SCHOOL CIO
YEAR ENDED 31 AUGUST 2024**

Independent examiners report to the trustees of Bramble Brook Pre School CIO

I report to the charity trustees on my examination of the accounts of the charity for the year 31 August 2024.

Responsibilities and basis of report

As the charity's trustee, you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

An examination involves reviewing accounting records kept by the charity and a comparison of the accounts presented. It includes consideration of any unusual items and seeking explanations concerning any matters.

This process carried out did not provide all the evidence for an audit and is limited to the points set out in the statement below:

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Afzahi Fatemah-Razak MAAT
AFR Accountancy Services Ltd
19 St. Christophers Way
Pride Park
Derby
DE24 8JY

Date: 25 June 2025

ANALYSIS OF INCOME AND EXPENDITURE ON CHARITABLE ACTIVITIES
PERIOD ENDED 31 AUGUST 2024

	Year to 31 August 2024	Year to 31 August 2023
Income	£	£
DFE Revenue	6,250	0
Donations and Legacies	100	0
Funding	73,198	0
Inclusion Funding	1,600	0
Parent Fees	23,855	0
Other income	0	0
Sales discount	0	0
	<u>105,002</u>	<u>0</u>
Cost of Sales		
Purchases & Sales promotion	0	0
	0	0
Gross Profit	<u>105,002</u>	<u>0</u>
Expenses		
Accounting	870	
Advertising	163	0
Bad debts	0	0
Bank charges and interest	4	0
Computer/Subscription costs	744	0
Cultural Capital	401	0
Donations	0	0
Employer's NI	1,438	0
Food costs	528	0
General Expenses	1,741	0
Insurance	0	0
IT equipment	0	0
Marketing	0	0
Office/General Administrative Expenses	1,562	0
Payroll	67,849	0
Pension	1,646	
Printing,Postage and Stationery	0	0
Recruitment	0	0
Renewals (Toys)	2,099	0
Rent and rates	5,762	0
Software Subscriptions	0	0
Telephone and Mobile charges	209	0
Training costs	53	0
Uniform costs	0	0
	<u>85,070</u>	<u>0</u>
Profit/Loss for the year	<u>19,933</u>	<u>0</u>

Expenditure on the charitable activities was unrestricted.

The key management personnel of the charity consists of the trustees, manager and another member of the senior management team.

The average head count of staff employed by the charity during the financial year amounted to 7.