

CHARITY NUMBER 1201483

BRAMBLE BROOK PRE SCHOOL CIO
FINANCIAL STATEMENTS

1 SEPTEMBER 2024 TO 31 AUGUST 2025

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

FINANCIAL STATEMENTS 1 SEPTEMBER 2024 TO 31 AUGUST 2025

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

TRUSTEES ANNUAL REPORT

1 SEPTEMBER 2024 TO 31 AUGUST 2025

The trustees present their report and the unaudited financial statements of the company for the period ended 31 August 2025.

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, Mickleover.

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 watching a chick hatch, cooking healthy foods and sharing books from our library. We offer extended hours through our breakfast club enabling parents to drop off early and stay later so they can get back into work. We also offer spaces for vulnerable 2 year olds on the Flying Start Programme. 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 7 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 SEPTEMBER 2024 TO 31 AUGUST 2025

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 35% 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 (EYIF), although this did not support the cost of a staff member, two children required a one to keep him safe. Unfortunately, due to delays in the child's EHCP assessment outcome, we were unable to apply for funding, as it was not complete before he went to school. The other child's will be back dated for two months of this academic year.

During the year we have continued to develop staff; one staff member has been supported to become an Early Years Teacher using a bursary from Best Practice Network. This means we now have a qualified Early Years Teacher and we can offer teacher led learning. One member of staff has started a Level 5 in Leadership and Management and one has started a Level 3 SEND course, which will strengthen our offer for families with children with more complex needs.

Finances

Bramble Brook Pre School CIO has worked with 44 families this year. The number of funded-only children is increasing, due to the number of working families eligible for 30 hours. We have charged a minimal consumables fee to help cover our costs for snacks and resources. We have subsidised the annual school trip to Bluebells Farm and Dancing Digits a programme that ran across 10 weeks to support maths development. This was through an external company. We have also given additional places to two families that needed extra hours to enable them to work, but didn't qualify for funding. Two families were both given 15 hours extra each per week for the Summer. We have supplied school lunches for 2 children and provided additional food to supplement lunch boxes for 5 other children.

Reserves policy

As a 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, Micklegate. 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 SEPTEMBER 2024 TO 31 AUGUST 2025

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 AFR Accountancy 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

STATEMENT OF FINANCIAL ACTIVITIES

PERIOD ENDED 31 AUGUST 2025

	Year to 31 August 2025	Year to 31 August 2024
	£	£
Turnover	196,271	105,002
Direct Expenses	0	0
Gross Profit	<u>196,271</u>	<u>105,002</u>
Admin Expenses	164,775	85,070
Surplus for the financial year	<u>31,496</u>	<u>19,933</u>

BRAMBLE BROOK PRE SCHOOL CIO
STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2025

		31 August 2025	31 August 2024
	Note	£	£
Current assets		0	0
Accrued Income	1.6	<u>0</u>	<u>0</u>
Trade Debtors		<u>0</u>	<u>74</u>
Cash on hand		<u>197,643</u>	<u>107,088</u>
Old Bramblebrook Account		<u>197,643</u>	<u>39,548</u>
		<u>197,643</u>	<u>146,710</u>
 Creditors: amounts falling due within one year			
Amounts falling due within one year	1.8	44,264	29,039
 Prepayments		4,211	0
 Total Current Liabilities		<u>48,475</u>	<u>29,039</u>
 Net current assets (Liabilities)		<u>149,167</u>	<u>117,671</u>
 Capital and reserves			
Reserves		117,671	97,738
Surplus for the year		31,496	19,933
 Total charity funds		<u>149,167</u>	<u>117,671</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: 10 April 2026

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

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 2025**

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

	2025	2024
	£	£
Accrued income	<u>0</u>	<u>0</u>
Trade Debtors	<u>0</u>	<u>0</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

	2025	2024
	£	£
Creditors	<u>44,264</u>	<u>0</u>
Trade creditors	<u>44,264</u>	<u>0</u>

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

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 2025**

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 2025.

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

Date: 27 March 2026

ANALYSIS OF INCOME AND EXPENDITURE ON CHARITABLE ACTIVITIES
PERIOD ENDED 31 AUGUST 2025

	Year to 31 August 2025	Year to 31 August 2024
Income	£	£
Capital Grant	2,309	0
DFE Revenue	2,125	6,250
Donations and Legacies	54	100
Funding	167,480	73,198
Inclusion Funding	3,600	1,600
Parent Fees	20,112	23,855
Trip income	591	0
Sales discount	0	0
	<u>196,271</u>	<u>105,002</u>
Cost of Sales		
Purchases & Sales promotion	0	0
	<u>0</u>	<u>0</u>
Gross Profit	<u>196,271</u>	<u>105,002</u>
Expenses		
Accounting	870	870
Advertising	117	163
Bad debts	0	0
Bank charges and interest	7	4
Computer/Subscription costs	2,135	744
Cultural Capital	1,990	401
Donations	0	0
Employer's NI	5,444	1,438
Food costs	2,357	528
General Expenses	5,313	1,741
Insurance	768	0
IT equipment	0	0
Marketing	0	0
Mobile Expenses	244	
Office/General Administrative Expenses	401	1,562
Payroll	135,433	67,849
Pension	3,918	1,646
Printing,Postage and Stationery	4	0
Recruitment	0	0
Renewals (Toys)	0	2,099
Rent and rates	11,613	5,762
Software Subscriptions	0	0
Telephone and Mobile charges	81	209
Training costs	-5,943	53
Training & Accommodation	24	
Uniform costs	0	0
	<u>164,775</u>	<u>85,070</u>
Surplus for the year	<u>31,496</u>	<u>19,933</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.