

**Briary Pre-School**  
**Unaudited Financial Statements**  
**31 December 2024**

**PG LEMON LLP**  
Chartered Certified Accountants  
22-26 Bank Street  
Herne Bay  
Kent  
CT6 5EA

**Briary Pre-School**  
**Financial Statements**  
**Year ended 31 December 2024**

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# **Briary Pre-School**

## **Trustees' Annual Report**

### **Year ended 31 December 2024**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

#### **Reference and administrative details**

<b>Registered charity name</b>	Briary Pre-School
<b>Charity registration number</b>	1202612
<b>Principal office</b>	Briary Pre-School Greenhill Road West Herne Bay Kent CT6 7RS

#### **The trustees**

Katherine James  
Hayley Benn  
Carol Smith  
Katie Smith  
Claire Kelly  
Nicola Wheeler  
Lauren Brooks

<b>Independent examiner</b>	Maxine Gambrill FCCA PG Lemon LLP 22-26 Bank Street Herne Bay Kent CT6 5EA
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#### **Structure, governance and management**

##### **Governing Document**

Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees Date of constitution (last amended): January 2023

##### **How is the charity constituted?**

An Extraordinary General Meeting of the members of Briary Pre-School (The Charity) was held on Thursday 25th November 2021, the proposal and resolutions were voted on by the members.

##### **Trustee selection methods**

Trustees were elected as part of the CIO guidelines in our constitution, these include current and past parents and the Manager and Deputy Manager of the pre-school.

Policies and procedures adopted for the induction and training of trustees come from the Incorporation Handbook Information for Trustees.

# **Briary Pre-School**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2024**

### **Objectives and activities**

#### **Purposes of the Charity**

To advance the education of pre-school children by providing a stimulating, communication rich learning environment to meet the developmental needs of all children. The pre-school will rent premises, employ highly qualified staff, provide high quality equipment and raise money for the association's activities and play an active role in supporting the local community. To be a member of the Early Years Alliance.

The overall aims of the Pre-school 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.

#### **Summary of Main Activities**

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. 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 areas.

Instigating and adhering to the Statutory Framework for the Early Years Foundation Stage.

#### **Trustees Statement**

As charity trustees we have regard to the commissions public benefit guidance, to show that our charity is what it is set up to achieve.

# Briary Pre-School

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2024

#### Achievements and performance

"During 2023, post covid the pre-school was within the process of changing over the previous charity (1084445) to a Charity Incorporated Organisation with the new charity (1202612) being registered on the 4th April 2023 and the new registration with OFSTED and transfer of assets on the 1st September 2023.

During 2024 training and development featured as a key aim for our staff. Awards were given to our three staff members who completed the Early Years Professional Development Programme Qualification which they had embarked on in 2023. This qualification has helped our practitioners to extend and support children's early speech, language and communication, maths skills, personal social and emotional development and their readiness for school.

The Manager and the Deputy and two further senior leaders, continued their senior leader qualification – the National Professional Qualification for Early Years Leadership (NPQEYL) offered free and covering the curriculum and development, SEND, professional development, organisational management and partnership among others.

Other training accessed throughout 2024 to enhance our practice included:

In April, one of our Early Years Practitioner embarked on the Eklan 5 Day training – a comprehensive course designed to enhance the speech, language and communication skills of our children.

Our Early Years Practitioners accessed the Walking in the shoes of giants training – helping to explore how to support two-year-olds through sensory learning, combining theory and practice to create a rich, enabling environment.

Eco Sustainability Training - for our early years staff helps them to promote environmental awareness, responsible citizenship, critical thinking, a sense of responsibility, and lifelong habits, helping to raise a generation of environmentally conscious individuals.

During February and March we were invited to co-deliver Sensory Champion Training with the Specialist Teaching and Learning Service. This was delivered to other early years settings in the district and focused on the importance of understanding sensory processing and how providing a sensory diet for individuals can help to regulate and meet their needs. This invite was extended in recognition of our outstanding practice in meeting sensory needs.

During June we took our Early Years Practitioner Team to the London Alistair Bryce Clegg Conference where practical advice was given on ways to improve our practice and continuous provision.

During 2022 the Manager and Deputy enrolled on the Balanced System for Schools and Early Years Settings. A five-year programme, with an accreditation/centre of excellence opportunity after two years. During 2023 we worked alongside mentors to support us to understand our role to support Speech, Language and Communication Needs (SLCN) and achieve good outcomes for children and support for families.

During 2024 we supported five children on Special Educational Needs Inclusion Fund. On our Additional Educational Needs (AEN) register we supported two children on Child Protection Plans.

Two of our SEND Practitioners completed the Level 2 Autism Awareness Training.

The SENCo completed 5 Educational and Health Care Needs Assessment Plans (EHCP).

We have worked with a range of professionals including Health Visitors, Social Workers, Paediatricians, Portage Workers, Speech and Language Therapists, Physiotherapists, Occupational Therapists, Specialist Teachers and Educational Psychologists.

# **Briary Pre-School**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 December 2024**

On the 9th July 2024 the pre-school was awarded Centre of Excellence for the Balanced System in Schools and Settings, in recognition of two years of hard work in supporting children's speech, language and communication development. We were one of only 4 early years settings in Kent to be awarded Centre of Excellence.

We have worked closely with our families and local community during 2024:

- Fortnightly intergenerational play visits to our local care home.
- Visits from our local fire station and their fire engine.
- Work experience opportunities for students from our local high school.
- Placement opportunities for students from Canterbury College.
- Strong links with our local church, including visits from the Reverend to share stories and hire of the church hall for our Christmas Concert.
- Weekly sports coaching sessions led by local women's football coach.
- Trip to a local wildlife park with our Children and families.
- School Meal Experience to our local primary school for our children transitioning to primary school.
- Stay and Play Sessions for our grandparents, parents and family members throughout the year.
- Graduation Afternoon for our leavers and families.
- Individual community home visits for our new families joining our setting.

The work the charity has delivered over this time period has had a significant positive impact on the members of the pre-school, the children and families and the local community.

#### **Financial review**

The charity had a total turnover for the year of £261,695 and incurred expenses totaling £243,114, resulting in a total net income of £18,581. The charity holds sufficient funds for the cover of operational costs and 6 months working capital. The charity operates from a log cabin that has been funded by grants received.

The insurance value of the property is £275,000, including contents of £65,000. The charity has sufficient insurance cover to replace their assets.

There are currently no funds in deficit and no uncertainties about the charity continuing as a going concern.

#### **Principal Sources of Funds**

Our principal source of funds is from our local authority, Kent County Council and from parent/carer fees.

Our charity fundraises and we also fundraise with the charity Friends of Thornden Wood, we jointly collaborate to raise joint funds for both the pre-school and the primary school on the annual Summer Fair and Christmas Fair.

#### **Principal Risks facing the Charity**

Sustainability and increased running costs, which are not matched by fair funding increases from the local authority. Year on year minimum wage increases that are not matched by funding increases.

# Briary Pre-School

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2024

#### Other Information

Our charity organisation Briary Pre-School has been through a process of change. Our old charity 1084445 changed and was re-registered on the 4th April 2023 to our new charity 1202612.

The CIO was registered with OFSTED on the 1st September 2023 and this is reflected in the accounts that are uploaded as part of this submission. The charity assets were held by the old charity until the 1st September 2023.

This submission for this period 1 January – 31 December 2024 was delayed due to our accountancy firm going into liquidation and not being able to audit our accounts, this was communicated to us on the 20th October. We are quickly rectifying the situation and have appointed a new accountant who are in the process of preparing the accounts and checking. The Charity Commission was contacted about this situation via email on the 23rd October 2025 and again via telephone on the 28th October 2025, I was advised by the customer service agent Liz to add an explanation on this report, as extensions are no longer given.

The trustees' annual report was approved on 17 December 2025 and signed on behalf of the board of trustees by:



Hayley Benn  
Trustee



Carol Smith  
Trustee

# **Briary Pre-School**

## **Independent Examiner's Report to the Trustees of Briary Pre-School**

**Year ended 31 December 2024**

I report to the trustees on my examination of the financial statements of Briary Pre-School ('the charity') for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.

Maxine Gambrill FCCA  
Independent Examiner

PG Lemon LLP  
22-26 Bank Street  
Herne Bay  
Kent  
CT6 5EA



**Briary Pre-School**  
**Statement of Financial Activities**  
**Year ended 31 December 2024**

		Year to 31 Dec 24		Period from 4 Apr 23 to 31 Dec 23
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Receipts	4	261,695	<b>261,695</b>	85,717
<b>Total income</b>		261,695	<b>261,695</b>	85,717
<b>Expenditure</b>				
Expenditure on raising funds:				
Direct costs	5	220,539	<b>220,539</b>	64,465
Costs of other trading activities	6	22,575	<b>22,575</b>	8,214
<b>Total expenditure</b>		243,114	<b>243,114</b>	72,679
<b>Net income and net movement in funds</b>		18,581	<b>18,581</b>	13,038
<b>Reconciliation of funds</b>				
Total funds brought forward		111,272	<b>111,272</b>	98,837
<b>Total funds carried forward</b>		129,853	<b>129,853</b>	111,875

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

**Briary Pre-School**  
**Statement of Financial Position**  
**31 December 2024**

	Note	2024 £	£	2023 £
<b>Current assets</b>				
Debtors	10	1,535		—
Cash at bank and in hand		129,091		111,875
		130,626		111,875
<b>Creditors: amounts falling due within one year</b>	11	773		—
<b>Net current assets</b>			129,853	111,875
<b>Total assets less current liabilities</b>			129,853	111,875
<b>Funds of the charity</b>				
Unrestricted funds			129,853	111,875
<b>Total charity funds</b>	12		129,853	111,875

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:



Carol Smith  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

**Briary Pre-School**  
**Notes to the Financial Statements**  
**Year ended 31 December 2024**

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Briary Preschool, Greenhill, Greenhill Road, Herne Bay, CT6 7RS.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 4 Apr 23. Details of how FRS 102 has affected the reported financial position and financial performance is given in note .

**Judgements and key sources of estimation uncertainty**

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Briary Pre-School

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2024**

### **3. Accounting policies *(continued)***

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- ☐ income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- ☐ legacy income is recognised when receipt is probable and entitlement is established.
- ☐ income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- ☐ income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- ☐ expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- ☐ expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- ☐ other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

# Briary Pre-School

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Receipts

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Receipts</b>				
Kent County Council Funding	162,960	<b>162,960</b>	65,576	65,576
Fees from Parents	54,653	<b>54,653</b>	14,938	14,938
Trips	798	<b>798</b>	10	10
Donations	1,449	<b>1,449</b>	65	65
Fundraising	3,935	<b>3,935</b>	166	166
Uniform	332	<b>332</b>	148	148
Voluntary Contributions	120	<b>120</b>	40	40
Early Years Pupil Premium (EYPP)				
Funding	12,964	<b>12,964</b>	1,349	1,349
Misc	—	—	1,366	1,366
Special Educational Needs Inclusion				
Funding (SENI)	24,109	<b>24,109</b>	2,059	2,059
Interest	375	<b>375</b>	—	—
	261,695	<b>261,695</b>	85,717	85,717
	nnnnnnnnnn	nnnnnnnnnn	nnnnnnnnnn	nnnnnnnnnn

# Briary Pre-School

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

#### 5. Direct costs

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Direct costs	220,539	220,539	64,465	64,465
	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn

#### 6. Costs of other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Premises costs	13,637	13,637	4,496	4,496
Administration costs	8,938	8,938	3,718	3,718
	.....	.....	.....	.....
	22,575	22,575	8,214	8,214
	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn

#### 7. Independent examination fees

	Year to 31 Dec 24 £	Period from 4 Apr 23 to 31 Dec 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600 nnnn	— nnnn

#### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Dec 24 £	Period from 4 Apr 23 to 31 Dec 23 £
Wages and salaries	212,221	62,213
Other employee benefits	786	228
	.....	.....
	213,007	62,441
	nnnnnnnn	nnnnnnnn

The average head count of employees during the year was 21 (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 9. Trustee remuneration and expenses

Two trustees (Carol Smith & Nicola Wheeler) have been paid remuneration or received other benefits from employment with the charity or a related entity totaling £31,604.92 for the accounting period ended 31 December 2024. Two trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

# Briary Pre-School

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

#### 10. Debtors

	2024	2023
	£	£
Other debtors	1,535	—
	ຄຳຄຳຄຳຄຳ	ຄຳຄຳ

#### 11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Social security and other taxes	773	—
	ຄຳຄຳ	ຄຳຄຳ

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	111,272	261,695	(243,114)	129,853
	ຄຳຄຳຄຳຄຳຄຳ	ຄຳຄຳຄຳຄຳຄຳ	ຄຳຄຳຄຳຄຳຄຳ	ຄຳຄຳຄຳຄຳຄຳ

	At 4 April 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	98,837	85,717	(72,679)	111,875
	ຄຳຄຳຄຳຄຳຄຳ	ຄຳຄຳຄຳຄຳຄຳ	ຄຳຄຳຄຳຄຳຄຳ	ຄຳຄຳຄຳຄຳຄຳ

#### 13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	130,626	130,626
Creditors less than 1 year	(773)	(773)
<b>Net assets</b>	129,853	129,853
	ຄຳຄຳຄຳຄຳຄຳ	ຄຳຄຳຄຳຄຳຄຳ

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	111,875	111,875
Creditors less than 1 year	—	—
<b>Net assets</b>	111,875	111,875
	ຄຳຄຳຄຳຄຳຄຳ	ຄຳຄຳຄຳຄຳຄຳ

**Briary Pre-School**  
**Management Information**  
**Year ended 31 December 2024**

**The following pages do not form part of the financial statements.**



# Briary Pre-School

## Detailed Statement of Financial Activities

Year ended 31 December 2024

	Year to 31 Dec 24 £	Period from 4 Apr 23 to 31 Dec 23 £
<b>Income and endowments</b>		
<b>Receipts</b>		
Kent County Council Funding	162,960	65,576
Fees from Parents	54,653	14,938
Trips	798	10
Donations	1,449	65
Fundraising	3,935	166
Uniform	332	148
Voluntary Contributions	120	40
Early Years Pupil Premium (EYPP) Funding	12,964	1,349
Misc	—	1,366
Special Educational Needs Inclusion Funding (SENIF)	24,109	2,059
Interest	375	—
	261,695	85,717
	=====	=====
<b>Total income</b>	261,695	85,717
	nnnnnnnnnn	nnnnnnnnnn
<b>Expenditure</b>		
<b>Direct costs</b>		
Resources	8,318	2,252
Wages and salaries	212,221	62,213
	220,539	64,465
	=====	=====
<b>Costs of other trading activities</b>		
Fundraising	476	22
Welfare	786	228
Rent	3,700	1,400
Rates and water	1,626	—
Light and heat	2,727	1,652
Repairs and maintenance	4,446	—
Insurance	—	131
Cleaning	1,090	443
Travel	583	—
Accounts	1,418	518
Phone and computer	1,505	—
Printing, postage and stationery	268	243
Uniform	1,111	1,836
Training	(1,311)	(1,340)
Sundry	928	401
Independent examination	600	—
	22,575	8,214
	=====	=====
<b>Total expenditure</b>	243,114	72,679
	nnnnnnnnnn	nnnnnnnnnn
<b>Net income</b>	18,581	13,038
	nnnnnnnnnn	nnnnnnnnnn