

BBH Pre-school Trustees' Annual Report

In planning our activities for the year we keep in mind the Charity Commissions guidance on public benefit. Our charitable Purpose is the Advancement of holistic education. We work under the guidance of the Early Years Foundation Stage (EYFS). Our overarching aim is to help young children from the age of 1 to 5 years, achieve their full potential in the prime and specific areas of the EYFS development ages and stages. To making a positive contribution and achieving economic wellbeing. We strongly encourage a framework of partnership working between parents and professionals and between all the settings that a child may attend. Parents are encouraged to be involved in their child's learning and development, as we recognise that they are the child's main educator and know their children best. This is achieved in a number of ways, from inviting parents to take part in sessions, sending home diaries so that parents can see what their child has been doing and contribute with what they have been doing at home. All children have a designated key person which parents/cares can talk to about their child, through our open-door policy; this is also supported by a number of key person meetings which are arranged throughout the year.

We lay a secure foundation for future learning and development which is planned around the individual needs and interests of the children; this is informed by the use of ongoing observational assessments. We look carefully at the children in our care, consider their needs, interests, and characteristics of effective learning, their stages of development, using all of the information to plan a challenging and enjoyable experience across all the areas of learning and development.

We welcome children and families from all backgrounds regardless of faith, gender or personal circumstances. We are an equal opportunity organisation committed to providing an environment which is free from any kind of discrimination, making reasonable adjustments to meet the needs of the children and staff team. Through a comprehensive performance management cycle, the professional development of our staff team is given high priority with all members attending at least 3 training courses throughout the year. This enables us to continue delivering a quality service and keep abreast with ever changing government legislation.

The preschool works in collaboration with the local community and services, which include supporting the village library and taking part in the Parish Council's, village events and competitions. The children visit the church and we hold our Christmas concert here too. The preschool has strong links to the village's primary school where the majority of our children transfer to.

Bracebridge Heath Pre-School & Nursery CIO
Income and Expenditure Financial Statements
For the Year Ended 31st August 2025



ROOKE & CO ACCOUNTANTS
'BUILT ON TRUST'

**Bracebridge Heath Pre School & Nursery CIO
Independent Examiners Report
For the Year Ended 31st August 2025
Charity Number - 1209129**

I report to the trustees on my examination of the accounts of the above charity ("the trust") for the Year Ended 31st August 2025, which are set out in the enclosed report.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below*) in connection with the examination which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Act or
- * the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Disclosures

On 1st April 2025, the charity converted from an unincorporated charity (Charity No. 1037893) to a Charitable Incorporated Organisation (CIO), registered with the Charity Commission under Charity No. 1209129. All assets, liabilities and operations of the unincorporated charity were transferred to the new CIO structure. Therefore as this was a merger the activities of the unincorporated charity have continued within the new CIO without interruption. The trustees consider that this represents a continuation of the same charity for accounting purposes.

In accordance with the Charities SORP (FRS 102). These financial statements have been prepared on the basis of merger accounting. The comparative figures reflect the activities of the unincorporated charity, and the current year includes the activities of both the former and successor charities across the full reporting period.

Signed: LMRooke

Dated: 14th October 2025

Mrs Louise Rooke
Director - Rooke & Co Accountants Limited



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Bracebridge Heath Pre School & Nursery CIO
Statement of Financial Activities
For the Year Ended 31st August 2025
Charity Number - 1209129

	£ 2025	£ 2024
<u>Income</u>		
Fees Non-Funded Children	£ 17,563.16	£ 41,555.05
Funded Children - LCC	£ 113,819.36	£ 116,790.21
Bank Interest	£ 773.34	£ 962.55
2 YR Entitlement	£ 50,592.27	£ 24,146.31
Early Year Premium Funding	£ 4,691.04	£ 5,952.44
EY Inclusion Funding OD	£ -	£ 557.94
Depreavation Supplement Funds	£ 1,085.66	£ 664.89
Consumables Contribution	£ 16,223.14	£ 13,987.92
Donations	£ 91.97	£ 856.50
Fundraising	£ 1,197.02	£ 2,076.35
9-2 Years Funding	£ 21,614.74	£ -
Holiday Club	£ 51.00	£ 4,145.28
Meals - Breakfast & Tea	£ 567.03	£ 1,142.75
Grants Received	£ 23,020.00	£ 500.00
Other Income	£ 157.75	£ 1,655.32
Total Income	251,447.48	214,993.51
<u>Expenditure</u>		
Wages, Pension & Employer NI	£ 194,151.29	£ 182,227.41
Equipment	£ 848.46	£ 662.47
Play Materials	£ 1,374.78	£ 557.52
Stationery, Printing & Postage	£ 523.79	£ 314.56
Staff Training	£ 503.39	£ 90.00
Accountancy	£ 1,668.60	£ 1,757.40
Insurance	£ 958.84	£ 1,725.97
Phone & Broadband	£ 1,566.87	£ 1,248.75
Staff Uniform	£ 56.69	£ -
Data Protection	£ 47.00	£ 35.00
Ofsted	£ 220.00	£ 220.00
Staff Expenses	£ 602.60	£ 541.59
Premises Expenses/Repairs	£ 23,090.68	£ 4,330.28
Legal Fees	£ 2,134.08	£ 480.00
Bank Charges	£ 247.06	£ 312.54
Snacks/Consumables	£ 2,220.70	£ 3,281.15
Sundries	£ 241.46	£ 400.37
Computers & Software	£ 846.56	£ 2,476.56
Gas, Oil & Electricity	£ 4,182.04	£ 2,515.81
Water Rates	£ 824.54	£ 752.45
Cleaning	£ 423.31	£ 87.53
Grants Expenses	£ 759.22	£ -
Fundraising Expenses	£ 17.38	£ 803.27
Recruitment Expenses	£ 133.24	£ -
Rent (prepaid being allocated each year into the accounts)	£ 8,178.37	£ 8,178.37
Total Expenditure	245,820.95	212,999.00
NET INCOME	5,626.53	1,994.51

Bracebridge Heath Pre School & Nursery CIO
Statement of Financial Activities
For the Year Ended 31st August 2025
Charity Number - 1209129

Balance Sheet	£ 2025	£ 2024
Current Assets		
Debtors	£ 344.50	£ 1,264.83
Prepayment of Rent	£ 49,070.19	£ 57,248.56
Current Account	£ 45,209.90	£ 24,089.99
Reserve Account	£ 60,173.77	£ 66,421.97
Total Assets	£ 154,798.36	£ 149,025.35
Current Liabilities		
Trade Creditors	£ 146.48	£ -
Total Liabilities	£ 146.48	£ -
 TOTAL NET ASSETS	 154,651.88	 149,025.35
 FUNDS:		
Reserves B/fwd	£ 149,025.35	£ 147,030.84
Net Income	£ 5,626.53	£ 1,994.51
Reserves C/fwd	154,651.88	149,025.35



N. Boulton

22/1/26