

CHARITY NUMBER 1167681

**BRAMBLEBROOK PRE-SCHOOL PLAYGROUP
FINANCIAL STATEMENTS**

1 September 2018 to 31 August 2019

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

FINANCIAL STATEMENTS 1 SEPTEMBER 2018 TO 31 AUGUST 2019

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COMPANY INFORMATION

The Board of Trustees	Simon Thacker (Chair) Rachel Fozard (Treasurer) Claire Pickford Amy Jupp N Salisbury Rood Clare Penner
Charity Number	1167681
Registered office	St. Johns Church Devonshire Drive Mickleover Derby DE3 9HD
Bankers:	National Westminster Bank plc 58 St Peter's Street Derby DE1 1XL
Independent Examiner	Afzahi Fatemah-Razak MAAT AFR Accountancy Services Ltd 19 St. Christophers Way Pride Park Derby DE24 8JY

TRUSTEES ANNUAL REPORT

1 August 2018 To 31 August 2019

The trustees present their report and the unaudited financial statements of the company for the period ended 31 August 2019

Principal activities

A pre-school playgroup offering funded and non funded but affordable childcare for children in the local area. We operate from St John's Church Hall on Devonshire Drive, Micklegate.

Objectives and activities

The 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 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 nor 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 areas;

(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. The main aim of the pre school is 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. Offering places to support families with special educational needs. Using community facilities such as the church hall to support the community. Offering children experiences to improve cultural capital. Employing staff from within the local community. Offering work based placements

TRUSTEES ANNUAL REPORT

1 August 2018 To 31 August 2019

to college and university students to support their learning.

Achievements and performance

The pre school has continued to be very busy with 44 local families using the pre-school. We have continued to develop staff with two completing training to support key areas of learning, with the Early Talk Boost, an intervention to support children's speech and language.

Finances

Bramblebrook has worked with 44 families this year. Following on from last year we have continued to focus our staff training on speech and language development, one of the three prime areas of learning. Following the success of our apprenticeship programme, we have taken on another apprentice and further support young people within our community by having students from Derby College. Financially it has been a positive year for us, with many of the children increasing their hours and an improved take up of the 30 hour funding.

Reserves policy

As a non profit making charity we as the committee of Bramble Brook Pre School Playgroup have reviewed the pre-school's need for reserves in line with guidance issued by the Charity Commission and the pre-school Learning Alliance 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 Pre-school Learning Alliance Model Constitution 2011 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 next to Ravensdale Infants and Nursery School, we work in partnership with the local school. We follow the Early Years Alliance constitution 2011 and have a team of trustees.

Recruitment, induction and training of Trustees

Trustees are recruited by advertising for 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 etc. and complete a skills audit.

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Risk management

To minimise risk we have a number of systems in place. We have written policies that are reviewed annually, risk assessments including Covid risk assessments that are reviewed on a ongoing basis. 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 have a 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:

Simon Thacker (Chair)
Rachel Fozard (Treasurer)
Claire Pickford
Amy Jupp
N Salisbury Rood
Clare Penter

Independent examination

The charity board approved appointment of Mrs A Fatemah-Razak from AFR Accountancy Services Ltd on 16 March 2021 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.

Simon Thacker - Chair

Date

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

PROFIT AND LOSS ACCOUNT**PERIOD ENDED 31 August 2019**

	Year to 31 August 2019 £	Year to 31 August 2018 £
Turnover	122,939	106,408
Purchases	2,575	976
Direct Expenses	81	0
Gross Profit	<u>120,283</u>	<u>105,432</u>
Admin Expenses	100,860	95,258
Profit/(Loss) for the financial year	<u><u>19,423</u></u>	<u><u>10,174</u></u>

Bramble Brook Pre School Playgroup

BALANCE SHEET AS AT 31 AUGUST 2019

		31 August 2019	31 August 2018
	Note	£	£
Current assets			
Debtors	1.6	0	
Cash at bank and in hand		85,124	58,185
		<u>85,124</u>	<u>58,185</u>
Creditors: amounts falling due within one year			
Amounts falling due within one year	1.8	2,296	0
Prepaid income		14,298	9,078
Net current assets		<u><u>68,530</u></u>	<u><u>49,107</u></u>
Capital and reserves			
Reserves		49,107	38,933
Profit for the year		19,423	10,174
Total charity funds		<u><u>68,530</u></u>	<u><u>49,107</u></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 signed on their behalf by:

Simon Thacker
Trustee (Chair)

Date

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2019**

1 Accounting Policies

Charity information

Bramblebrook pre school is a charity registered at St Johns Church, Mickleover, Derby, DE3 9HD. At the end of the year there were 6 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 2019

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

	2019	2018
	£	£
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

	2019	2018
	£	£
	2,296	0
Trade creditors	<u>2,296</u>	<u>0</u>

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2019**

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 BRAMBLEBROOK
PRE SCHOOL YEAR ENDED 31 AUGUST 2019**

Independent examiners report to the trustees of Bramblebrook Pre- School

I report to the charity trustees on my examination of the accounts of the charity for the year 31 August 2019.

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
9 St Christophers Way
Pride Park
Derby
DE24 8JY

Date: 7 July 2021

ANALYSIS OF INCOME AND EXPENDITURE ON CHARITABLE ACTIVITIES
PERIOD ENDED 31 AUGUST 2019

	Year to 31 August 2019 £	Year to 31 August 2018 £
Sales		
Fees	22,228	
Funding	100,711	106,408
	122,939	106,408
 Cost of Sales		
Purchases & Sales promotion	2,656	976
	2,656	976
 Gross Profit	<u>120,282</u>	<u>105,432</u>
 Expenses		
Staff salaries	79,394	75,279
Rent and rates	10,870	10,523
Food costs	1,388	1,142
General running costs	2,593	1,380
Telephone and Mobile charges	93	80
Audit & IT subscriptions	1,165	708
Renewals (Toys)	1,169	3,298
Premises expenses	130	0
Donations	681	0
Subscriptions	1,184	1,234
Uniform costs	563	300
Training costs	908	597
Insurance	723	717
	<u>100,860</u>	<u>95,258</u>
 Profit/Loss for the year	 <u><u>19,423</u></u>	 <u><u>10,174</u></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 6.