

CHARITY NUMBER 1167681

**BRAMBLEBROOK PRE-SCHOOL PLAYGROUP
FINANCIAL STATEMENTS**

1 September 2020 to 31 August 2021

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

FINANCIAL STATEMENTS 1 SEPTEMBER 2020 TO 31 AUGUST 2021

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COMPANY INFORMATION

The Board of Trustees	Simon Thacker (Chair) Rachel Fozard (Treasurer) Claire Pickford Amy Jupp Natasha Salisbury Rood Clare Penter
Charity Number	1167681
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	Afzahi Fatemah-Razak MAAT AFR Accountancy Services Ltd 19 St. Christophers Way Pride Park Derby DE24 8JY

TRUSTEES ANNUAL REPORT

1 SEPTEMBER 2020 to 31 August 2021

The trustees present their report and the unaudited financial statements of the company for the period ended 31 August 2021.

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, 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 Early Years 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.

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 September 2020 to 31 August 2021

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 and seeing a caterpillar turning into a butterfly.

All our staff are from the 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 very busy year. Despite covid and its restrictions the preschool has been very popular as parents struggle to work from home with young children and there being limited places available for children to socialise outside of educational environments. Our reputation locally for being caring and supportive to children's personal, social and emotional development has led to many recommendations to the setting.

At our peak we supported 43 families. When further restrictions were put in place in January 2021, our pre-school remained open, but we supported families by offering them reduced rates to keep their places open if they felt too anxious to return in the peak of the pandemic. Despite being busy our preschool always remained open and we have only had 3 positive cases, all of which did not require staff or families to self-isolate due to the timing of the positive cases. We have also secured covid grants through the Economic Growth Fund, to support our business through this difficult time.

Our staff have continued to work relentlessly throughout the pandemic, providing online activities on Tapestry our online learning journal, as well as reading stories online and providing support to families during times of isolation or when families were too anxious to return.

During the year we have continued to develop staff, with the heightened awareness around safeguarding during the pandemic our staff have completed courses to ensure they are familiar with signs, symptoms and how to report.

Finances

Bramble Brook has worked with 43 families this year. We have a large cohort of funded children, many of which were in receipt of extended entitlement for 30 hours per week.

We have been fortunate to receive funding once again from the Economic Growth fund this year as well as PPE grants from Derby City Council to support us through the pandemic.

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 Early Years 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. Also, to ensure our Reserves Policy can justify the holding of income as reserves as the Charity Law requires and the Early Years 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, Mickleover. 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.

TRUSTEES ANNUAL REPORT

1 September 2020 to 31 August 2021

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.

Risk management

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

Simon Thacker (Chair)
Rachel Fozard (Treasurer)
Claire Pickford
Amy Jupp
Natasha 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 2021**

	Year to 31 August 2021 £	Year to 31 August 2020 £
Turnover	149,079	91,432
Purchases	4,530	856
Direct Expenses	0	301
Gross Profit	<u>144,549</u>	<u>90,275</u>
Admin Expenses	110,742	93,609
Profit/(Loss) for the financial year	<u><u>33,808</u></u>	<u><u>(3,334)</u></u>

Bramble Brook Pre-School Playgroup

BALANCE SHEET AS AT 31 AUGUST 2021

		31 August 2021	31 August 2020
	Note	£	£
Current assets			
Accrued Income	1.6	<u>0</u>	<u>1,571</u>
Cash at bank and in hand		<u>123,073</u>	<u>75,851</u>
		123,073	77,422
 Creditors: amounts falling due within one year			
Amounts falling due within one year	1.8	1,951	3,145
Prepayments		22,117	9,082
Net current assets		<u>99,004</u>	<u>65,196</u>
 Capital and reserves			
Reserves		65,196	68,530
Profit/Loss for the year		33,808	(3,334)
Total charity funds		<u>99,004</u>	<u>65,196</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:

Simon Thacker
Trustee (Chair)

Date

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

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 2021**

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

	2020	2021
	£	£
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

	2021	2020
	£	£
Creditors	<u>1,951</u>	<u>0</u>
Trade creditors	<u>1,951</u>	<u>0</u>

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

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 2021**

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 2021.

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.



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

Date: 11 April 2022

ANALYSIS OF INCOME AND EXPENDITURE ON CHARITABLE ACTIVITIES
PERIOD ENDED 31 AUGUST 2021

	Year to 31 August 2021	Year to 31 August 2020
	£	£
Income		
Fees	32,251	14,266
Funding	105,681	72,486
Fundraising	206	1,155
Covid grants and furlough	7,557	3,525
Sales discount	-791	0
Other income	4,177	0
	<u>149,079</u>	<u>91,432</u>
 Cost of Sales		
Purchases & Sales promotion	4,530	1,157
	<u>4,530</u>	<u>1,157</u>
 Gross Profit	 <u>144,549</u>	 <u>90,275</u>
 Expenses		
Advertising	220	0
Staff salaries	83,997	77,500
Rent and rates	10,640	7,534
Insurance	516	502
Food costs	1,944	1,087
General running costs	3,692	3,206
Postage and Carriage	8	0
Computer & Software	649	0
Telephone and Mobile charges	179	115
Software Subscriptions	519	371
Audit & IT subscriptions	850	1,713
Renewals (Toys)	6,115	1,379
Premises expenses	0	0
Donations	0	0
Bad debts	0	103
Subscriptions	786	0
Uniform costs	194	99
Training costs	432	0
	<u>110,742</u>	<u>93,609</u>
 Profit/Loss for the year	 <u><u>33,808</u></u>	 <u><u>(3,334)</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 7.