

Registered Charity No: 1045977

**BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP
ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022**

**EKW GROUP
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ**

**BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP
FOR THE YEAR ENDED 31 JULY 2022**

CONTENTS

	Page
Independent Examiner's Report	1
Trustees' Annual Report	2-4
Receipts and Payments Account	5
Statement of Assets	6
Notes to the Accounts	7

BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP FOR THE YEAR ENDED 31 JULY 2022

I report on the accounts of Brighter Bunnies Pre School Playgroup for the year ended 31 July 2022, which are set out on pages 5-7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the act"). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 31 July 2022.

Independent examiner's statement

I have completed my examination and can confirm that, no material matters have come to my attention which give me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the 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.

Sara Brassington FCCA
30/05/2023

EKW Group
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ

BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2022

AIMS AND OBJECTIVES

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 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 areas;

(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

REVIEW OF THE YEAR & GOING CONCERN

Year ended 31 July 2022 was a very challenging year for the charity following a rebrand and move in April 2021. Rent was significantly higher for the full year plus the addition of utilities combined with building up a new business at a new location meant that the charity had already forecast a projected loss of £800 per month to start with. Thus, this year's deficit of £6,748 was predicted and successfully managed during the period where child numbers were low.

ACHIEVEMENTS AND FUTURE DEVELOPMENTS

The YouTube channel continues to grow and now has over 330 subscribers and is embraced by the charity as a way of sharing learning and growth in conjunction with other social media platforms Twitter, Instagram and Facebook with the addition of LinkedIn this year to include details of employees. The pre-school continues to receive 5 star reviews from parents on Google. It is acknowledged that this digital marketing now requires regular time being spent on it and in addition the pre-school is seeking to review and renew its old website to better align with the social media branding that has been developed during the year. This will be discussed and actioned at the next AGM

The charity held its annual Christmas fundraiser week which again was well supported. There were many sponsored activities that took place as well as a nativity and a large raffle using donations from parents and local businesses which raised £1,000.

In addition, other fundraising during the year such as commission from photos, weighing in clothes, selling old toys and clothes and a table top sale, Easter funding raised another £1,000.

A staff member continued to be employed using inclusive funding from the local authority for a child with autism.

Trustees remain the same with the addition of Charlotte Chadwick, Deputy Manager who works for the pre-school.

Three meetings were held during the year including the AGM.

Despite the loss in profit this year the charity projects that numbers are increasing and that a surplus will be recorded for 2023 year end. The pre-school is becoming well established in its new location.

BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP

TRUSTEES' REPORT CONTINUED FOR THE YEAR ENDED 31 JULY 2022

FUNDING AND RESERVES POLICY

The main sources of funding come from attendance fees and from the government which are restricted funds. The charity also continued to receive HMRC furlough grant income of £899 (2021: £9,494) for payments of furloughed staff wages. The government income and the apprenticeship grants are the only restricted income.

The charity sets a budget each year based on the number of children who are signed up for the sessions beginning in September. These budgets are assessed and monitored at the regular Trustee meetings and any shortfalls in funding identified. Where funding shortfalls are evident, the Trustees endeavour to obtain new sources of funding to bridge the gap or adjust spending where required.

The charity aims to keep cash reserves equivalent to a minimum of 3 months' expenditure. The Trustees consider this to be a prudent and adequate policy based on their knowledge of the charity. At the year end, cash balances represented around 1.2 months' worth of expenditure and therefore the Trustees will be attempting to keep as tight a control on costs as possible whilst also seeking to increase the charity's incoming resources. All funds in the charity bank account at the year-end were unrestricted and are available for general charitable activities. The reserves policy is monitored on a regular basis to ensure that the charity has enough reserves to continue to operate and fulfil its objectives.

CONSTITUTION AND GOVERNANCE

The Charity is governed in accordance with the Model Pre-school Constitution 2011 adopted by the Pre-school Learning Alliance dated 2 August 2016.

Trustees are personally recruited at the AGM as required and are appointed in accordance with the constitution. The Trustees meet a minimum of 3 times per annum, including at the AGM, to discuss the charity's day to day performance, deal with any issues and ensure it continues to achieve its stated objectives.

Training for Trustees is available through the Pre-School Alliance and this is reviewed annually to ensure the Trustees' training needs are met and they have the up-to-date skills and knowledge to fulfil their role.

In setting the Charity's policy and planning its activities, the Trustees have considered the Charity Commission's general guidance on public benefit.

The accounts have been drawn up on a receipts and payments basis which is consistent with the previous year.

BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP

**TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 JULY 2022**

This report was approved by the Trustees on 30/05/2023 and signed on their behalf by:

Debra Parr
(Trustee, Chair Person and nominated person for Ofsted)

Trustees Elected:
Mr Christopher David Houghton (Treasurer)
Mrs Debbie Crossley (Committee member)
Ms Charlotte Chadwick (Committee member, appt. 16/01/2023)
Mrs Margaret Johnson (Committee member)
Mrs Sandra Simm (Secretary)
Ms Debra Parr (Chair & nominated person for Ofsted)

Bankers: Lloyds Bank, Westhoughton, Bolton

Charity Registration Number: 1045977

Principal Address:
Rear 5 – 7 School Street
Westhoughton
Bolton
BL5 2BG

**BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2022**

	2022 Un-restricted £	2022 Restricted	2022 Total £	2021 Total £
INCOME RECEIPTS				
General Charitable Activities				
Attendance fees	14,586	-	14,586	11,070
Registration fees	610	-	610	205
Government funding	-	38,806	38,806	36,354
Uniform	408	-	408	239
Christmas and leavers parties	151	-	151	555
Photos	48	-	48	209
Mother & baby group	523	-	523	80
Donations	-	-	-	369
Apprenticeship Grant	-	1,500	1,500	1,157
HMRC - CJRS	899	-	899	9,494
Fundraising				
Christmas Fayre	1,010	-	1,010	1,104
Other	2,004	-	2,004	2,097
Investment				
Bank interest received	1	-	1	-
Total Income Receipts	<u>20,240</u>	<u>40,306</u>	<u>60,546</u>	<u>62,933</u>
EXPENDITURE PAYMENTS				
Purchases	4,900	-	4,900	7,203
Wages and salaries	4,950	41,375	46,325	40,704
- Specific staff funding	-	-	-	1,157
Pensions	449	-	449	405
Staff training & welfare	1,177	-	1,177	320
Rent, rates, heat & light	9,792	-	9,792	6,768
Insurance	1,652	-	1,652	964
Repairs	92	-	92	999
PPS, Computer, Telephone, Subscriptions	1,890	-	1,890	569
Cleaning	-	-	-	330
Travel & subsistence	25	-	25	139
Advertising	15	-	15	712
Accountancy & payroll	927	-	927	1,260
Sundry	-	-	-	35
Charitable donations	50	-	50	-
Total Expenditure Payments	<u>25,919</u>	<u>41,375</u>	<u>67,294</u>	<u>61,565</u>
Net Surplus/(Deficit)	<u>(5,679)</u>	<u>(1,069)</u>	<u>(6,748)</u>	<u>1,368</u>

The notes on page 7 form part of the accounts

**BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP
STATEMENT OF ASSETS
AS AT 31 JULY 2022**

		2022 £	2021 £
Accumulated fund at 1 August 2021	Note	24,307	22,939
Surplus/(deficit) of receipts and payments		(6,748)	1,368
Accumulated fund at 31 July 2022	3	<u>17,559</u>	<u>24,307</u>
REPRESENTED BY:			
Fixed Assets		9,965	9,965
Debtors – deposit paid for premises		1,650	1,650
Creditors – PAYE balance		(801)	-
Cash and bank balances		6,745	12,692
Total assets at 31 July 2022		<u>17,559</u>	<u>24,307</u>

**The notes on page 7 form part of the accounts
BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022**

1. The accounts have been recorded and prepared on the receipts and payments basis.
2. For the purpose of presenting these accounts to the Charities Commission, they will be examined by a qualified external accountant who is independent from the Charity and the Trustees.
3. The charity's closing funds at 31 July 2022 are all unrestricted, with all of the incoming restricted income having been spent during the year.