

Registered Charity No: 1045977

**BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP
ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024**

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

**BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP
FOR THE YEAR ENDED 31 JULY 2024**

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BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP FOR THE YEAR ENDED 31 JULY 2024

I report on the accounts of Brighter Bunnies Pre School Playgroup for the year ended 31 July 2024, 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 2024.

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
23/05/2025

EKW Group
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ

BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2024

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

The charity broke even this year. Fundraising is becoming harder and there are increased costs relating to staff training costs, utilities and rent.

The charity signed a new 3 year lease in April 2024.

The year started slow in uptake of children with only 19 on roll in September 2023 (2022 – 24), although this number did rise during the year, with 23 children on roll at the year end. In addition, there were only 4 children in receipt of 30-hour full time funding (2023 – 7). We also saw a significant reduction in children attending who were in receipt of two-year-old disadvantage funding - from 8 children in 2023 down to 2 children at the start of the September 2023 term; although this did increase to 5 children by the end of the school year. All these factors had a significant impact on the charity's financial position because although the final number of children on roll was comparable with the previous year, the mix of hours attended and consequently funding received impact the overall financial position.

ACHIEVEMENTS AND FUTURE DEVELOPMENTS

The YouTube channel continues to grow and now has over 490 subscribers and is embraced by the charity as a way of sharing learning and growth in conjunction with other social media platforms X (formerly Twitter), Instagram and Facebook with the addition of LinkedIn to include details of employees. The pre-school continues to receive 5 star reviews from parents on Google and Facebook. The pre-school has launched a new website to complement their media presence.

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 £728.

In addition, other fundraising during the year such as commission from photos, weighing in clothes, selling old toys and clothes and outside grant funding raised another £1,100.

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

The charity celebrated its 50th year anniversary by hosting a party which current and past children, parents and grandparents attended. It was a fantastic afternoon for around 80 people with an entertainer, bouncy castles, karaoke and a wonderful celebration of the charities continued work in the community.

The pre-school children enjoyed a trip to Knowsley Safari Park as part of their bringing learning to life.

The charity supported Mental Health Awareness Day by having a fundraiser which was a contribution of £161 to Mind.

Our apprentice successfully completed their level 2 qualification.

BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP

TRUSTEES' REPORT CONTINUED FOR THE YEAR ENDED 31 JULY 2024

FUNDING AND RESERVES POLICY

The main sources of funding come from attendance fees which are unrestricted funds and from the government which are restricted funds. 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.

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
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2024**

	2024 Un-restricted £	2024 Restricted	2024 Total £	2023 Total £
INCOME RECEIPTS				
General Charitable Activities				
Attendance fees	5,131	-	5,131	16,872
Registration fees	580	-	580	720
Government funding	75,881	-	75,881	71,730
Uniform	135	-	135	411
Christmas and leavers parties	260	-	260	246
Photos	121	-	121	138
Apprenticeship Grant	-	500	500	1,500
Fundraising				
Christmas Fayre	728	-	728	1,000
Other	1,170	500	1,670	4,575
Investment				
Bank interest received	48	-	48	16
Total Income Receipts	<u>84,054</u>	<u>1,000</u>	<u>85,054</u>	<u>97,178</u>
EXPENDITURE PAYMENTS				
Purchases	4,849	500	5,349	7,219
Wages and salaries	60,239	500	60,739	60,757
Pensions	1,081	-	1,081	679
Staff training & welfare	50	-	50	740
Rent, rates, heat & light	11,514	-	11,514	9,903
Insurance	1,103	-	1,103	755
Repairs	999	-	999	-
PPS, Computer, Telephone, Subscriptions	2,127	-	2,127	2,597
Travel & subsistence	262	-	262	455
Advertising	298	-	298	79
Accountancy & legal	1,398	-	1,398	540
Team Building	121	-	121	450
Charitable donations	178	-	178	-
Depreciation	3,473	-	3,473	-
Total Expenditure Payments	<u>87,692</u>	<u>1,000</u>	<u>88,692</u>	<u>84,174</u>
Net Surplus/(Deficit)	<u>(3,638)</u>	<u>0</u>	<u>(3,638)</u>	<u>13,004</u>

The notes on page 7 form part of the accounts

**BRIGHTER BUNNIES PRE SCHOOL PLAYGROUP
STATEMENT OF ASSETS
AS AT 31 JULY 2024**

		2024 £	2023 £
Accumulated fund at 1 August 2023	Note	30,563	17,559
Surplus/(deficit) of receipts and payments		(3,638)	13,004
Accumulated fund at 31 July 2024 - Unrestricted	3	<u>26,925</u>	<u>30,563</u>
REPRESENTED BY:			
Fixed Assets		6,926	9,965
Debtors – deposit paid for premises		1,650	1,650
Creditors – PAYE/pensions balance		(201)	(97)
Creditors – accruals		(432)	-
Cash and bank balances		18,982	19,045
Total assets at 31 July 2024		<u>26,925</u>	<u>30,563</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 2024**

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 2024 are all unrestricted, with all the incoming restricted income having been spent during the year.

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Signature 1

Signed by Debra Parr using authentication code Z1VEJCILM09ZZDk4 at IP address 81.103.90.124, on 2025/06/02 16:30:28 Z.

Debra Parr's e-mail address is: brighterbunniespreschool@gmail.com.

Debra Parr added the following comments:

"Debra parr"