CHARITY REGISTRATION NUMBER: 1202612

Briary Pre-School

Unaudited Financial Statements

31 December 2025

Briary Pre-School

Financial Statements

Year ended 31 December 2025

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Briary Pre-School

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Briary Pre-School
Charity registration number	1202612
Principal office	Briary Pre-School Greenhill Road West Herne Bay Kent
The trustees	
	Katherine James Hayley Benn Carol Smith Katie Smith Claire Kelly Nicola Wheeler Lauren Brooks Karen Saunders (Appointed 16 October 2025)
Independent examiner	Maxine Gambrill FCCA

Structure, governance and management

Governing Document

Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees Date of constitution (last amended): January 2023

How is the charity constituted?

An Extraordinary General Meeting of the members of Briary Pre-School (The Charity) was held on Thursday 25th November 2021, the proposal and resolutions were voted on by the members.

Trustee selection methods

Trustees were elected as part of the CIO guidelines in our constitution, these include current and past parents and the Manager and Deputy Manager of the pre-school.

Policies and procedures adopted for the induction and training of trustees come from the Incorporation Handbook Information for Trustees.

Objectives and activities

Purposes of the Charity

To advance the education of pre-school children by providing a stimulating, communication rich learning environment to meet the developmental needs of all children. The pre-school will rent premises, employ highly qualified staff, provide high quality equipment and raise money for the association's activities and play an active role in supporting the local community. To be a member of the Early Years Alliance.

The overall 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.

Summary of Main Activities

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. 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.

Instigating and adhering to the Statutory Framework for the Early Years Foundation Stage.

Trustees Statement

As charity trustees we have regard to the commissions public benefit guidance, to show that our charity is what it is set up to achieve.

Achievements and performance

During 2025 training and development continued to feature as a key aim for our staff. Mandatory training for every staff member includes Paediatric First Aid, Safeguarding, Prevent, Female Genital Mutilation, Witchcraft, Level 2 in Food Safety, Understanding Asthma and Auto-Injectors.

Awards were given to four staff members - (Manager, Deputy Manager, Finance & Business Officer and Team Leader) who completed the National Professional Qualification in Early Years Leadership (NPQEYL) a two-year course. This qualification is a UK programme for early years leaders that develops skills to lead teams, improve provision, and enhance outcomes for young children in line with the Early Years Foundation Stage.

Other training accessed throughout 2025 to enhance our practice included:

Health and Safety (Deputy Manager)

Safer Recruitment (Manager)

Forging Family Partnerships (Manager and Deputy)

(CHIRP) - Supporting Children to be Confident, Happy, Independent, Resilient and Proud (Manager and Deputy)

3 Day Solihull Approach Behaviour Training (Manager and Deputy)

Action for Climate Change in Early Years (Manager and Deputy)

Maths Champion Training for Accreditation (Early Years Practitioners x 2)

Oral Health Champion Training (Deputy Manager)

During 2025 we supported ten children on Special Educational Needs Inclusion Fund.

On our Additional Educational Needs (AEN) register we supported two looked after children and one on a Child Protection Plan.

The SENCo completed 3 Educational and Health Care Needs Assessment Plans (EHCP).

We have worked with a range of professionals including Health Visitors, Social Workers, Paediatricians, Portage Workers, Speech and Language Therapists, Physiotherapists, Occupational Therapists, Specialist Teachers and Educational Psychologists.

On the 30th June 2025 the pre-school was awarded Centre of Excellence for the second year for the Balanced System in Schools and Settings, in recognition of three years of hard work in supporting children's speech, language and communication development. We were one of only 4 early years settings in Kent to be awarded Centre of Excellence. The Manager and Deputy attended a celebration event in June to accept our award.

We have worked closely with our families and local community during 2025:

Fortnightly intergenerational play visits to our local care home.

Visits from our local fire station and their fire engine.

Collaboration with the Herne Family Hub on the 'Making it Real' literacy programme for families.

Collaboration with the Riverside Church with their 'All Wrapped Up' scheme and Harvest Festival donations.

Two work experience opportunities for students from our local high school.

Two placement opportunities for students from Canterbury College.

Strong links with our local church, including visits from the Reverend to share stories and hire of the church hall for our Christmas Concert.

Trip to a local zoo with our children and families.

School Meal Experience to our local primary school for our children transitioning to primary school.

We adopted a chicken from Thornden Wood Primary School for Term 6.

Stay and Play Sessions for our grandparents, parents and family members throughout the year.

Graduation Afternoon for our leavers and families.

Individual community home visits for our new families joining our setting.

Fundraising activities included discos throughout the year and a visit to Herne Bay Little Theatre Pantomime

The work the charity has delivered over this time period has had a significant positive impact on the members of the pre-school, the children and families and the local community.

Financial review

For the financial year ending 2025, the charity received a total income of £280,743.71, primarily from childcare fees and early years funding. Total expenditure for the year was £262,858.54, covering staffing costs, premises, resources, and other operational expenses incurred in furtherance of the charity's objectives. This resulted in a surplus of £17,885.17 for the year.

At the end of the reporting period, the charity held total funds of £147,738.47. The trustees have reviewed the level of reserves and consider them sufficient to support the continued operation of the pre-school and to meet short-term financial commitments and unforeseen expenditure.

During the year, £5,078.16 of the £8,580.85 Early Years Pupil Premium (EYPP) funding received was applied in accordance with its intended purpose, supporting staff development through ABC training and the purchase of resources from TTS to enhance outcomes and learning experiences for the children.

The figures presented in this report have been prepared on a receipts and payments basis for internal reporting. The statutory accounts, prepared by the charity's accountants on an accruals basis, may differ in presentation and timing of income and expenditure recognition.

The accounts for the 2025 financial year have been prepared and were provided to the accountants at the end of June 2026 to ensure timely preparation and filing, following delays experienced in the previous year.

The trustees confirm that appropriate financial controls and procedures are in place. The accounts have been prepared in accordance with the requirements of the Charities Act 2011 and applicable accounting standards and guidance.

Pre-school finances are properly managed. We hold sufficient funds for any unforeseen circumstances and our funds are sufficient for the operational costs of the pre-school.

Principal Sources of Funds

Our principal source of funds is from our local authority, Kent County Council and from parent/carer fees.

Our charity fundraises and we also fundraise with the charity Friends of Thornden Wood, we jointly collaborate to raise joint funds for both the pre-school and the primary school on the annual Summer Fair and Christmas Fair.

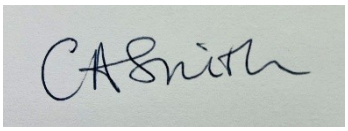
Principal Risks facing the Charity

Sustainability and increased running costs, which are not matched by fair funding increases from the local authority. Year on year minimum wage increases that are not matched by funding increases.

The trustees' annual report was approved on 30 September 2026 and signed on behalf of the board of trustees by:



Hayley Benn
Trustee



Carol Smith
Trustee

Briary Pre-School

Independent Examiner's Report to the Trustees of Briary Pre-School

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Briary Pre-School ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of 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.

Maxine Gambrill

Maxine Gambrill FCCA
Independent Examiner

PG Lemon LLP
22-26 Bank Street
Herne Bay
Kent
CT6 5EA

30 September 2026

Briary Pre-School

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** **£**	2024 Total funds £
Income and endowments				
Receipts	**4**	280,743	**280,743**	261,695
Total income		280,743	**280,743**	261,695
Expenditure				
Expenditure on raising funds:				
Direct costs	**5**	233,465	**233,465**	220,539
Costs of other trading activities	**6**	29,393	**29,393**	22,575
Total expenditure		262,858	**262,858**	243,114
Net income and net movement in funds		17,885	**17,885**	18,581
Reconciliation of funds				
Total funds brought forward		129,853	**129,853**	111,272
Total funds carried forward		147,738	**147,738**	129,853

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

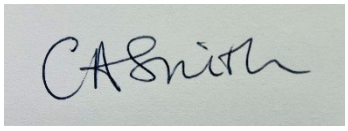
Briary Pre-School

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**11**		**5,455**	–
Current assets				
Debtors	**12**	**–**		1,535
Cash at bank and in hand		**145,533**		129,091
		145,533		130,626
Creditors: amounts falling due within one year	**13**	**3,250**		773
Net current assets			**142,283**	129,853
Total assets less current liabilities			**147,738**	129,853
Funds of the charity				
Unrestricted funds			**147,738**	129,853
Total charity funds	**14**		**147,738**	129,853

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2026, and are signed on behalf of the board by:



Carol Smith
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Briary Pre-School

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Briary Preschool, Greenhill, Greenhill Road, Herne Bay, CT6 7RS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Receipts

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Kent County Council Funding	186,676	**186,676**	162,960	162,960
Fees from Parents	56,452	**56,452**	54,653	54,653
Trips	871	**871**	798	798
Donations	320	**320**	1,449	1,449
Fundraising	2,537	**2,537**	3,935	3,935
Uniform	424	**424**	332	332
Voluntary Contributions	320	**320**	120	120
Early Years Pupil Premium (EYPP) Funding	8,581	**8,581**	12,964	12,964
Misc	537	**537**	–	–
Special Educational Needs Inclusion Funding (SENIF)	21,431	**21,431**	24,109	24,109
Interest	256	**256**	375	375
Grants				
Grants receivable type 1	2,338	**2,338**	–	–
	280,743	**280,743**	261,695	261,695

5. Direct costs

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Other type 1	233,465	**233,465**	220,539	220,539

6. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Other activity 1	16,724	**16,724**	13,637	13,637
Costs of other trading activities - Other activity 2	10,853	**10,853**	8,938	8,938
Costs of other trading activities - Other activity 3	1,816	**1,816**	–	–
	29,393	**29,393**	22,575	22,575

7. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**1,818**	–

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**600**	600

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	**225,749**	212,221
Other employee benefits	**1,381**	786
	227,130	213,007

The average head count of employees during the year was 21 (2024: 21).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

Two trustees (Carol Smith & Nicola Wheeler) have been paid remuneration or received other benefits from employment with the charity or a related entity totaling £31,604.92 for the accounting period ended 31 December 2024. Two trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

11. Tangible fixed assets

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 1 January 2025	–	–	**–**
Additions	6,760	513	**7,273**
At 31 December 2025	6,760	513	**7,273**
Depreciation			
At 1 January 2025	–	–	**–**
Charge for the year	1,690	128	**1,818**
At 31 December 2025	1,690	128	**1,818**
Carrying amount			
At 31 December 2025	5,070	385	**5,455**
At 31 December 2024	–	–	–

12. Debtors

	2025 £	2024 £
Other debtors	**–**	1,535

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Social security and other taxes	**3,250**	773

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	**£**
General funds	129,853	280,743	(262,858)	**147,738**

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	111,272	261,695	(243,114)	129,853

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	5,455	**5,455**
Current assets	145,533	**145,533**
Creditors less than 1 year	(3,250)	**(3,250)**
Net assets	147,738	**147,738**

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	–	–
Current assets	130,626	130,626
Creditors less than 1 year	(773)	(773)
Net assets	129,853	129,853