

Letter of representation

To James Comer FCCA, ARC & Co Accountants Limited

Dear Sir

Management representation letter

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 July 2025. These enquiries have included inspection of supporting documentation, where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 July 2025 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter under the Charities Act 2011, for preparing financial statements in accordance with applicable law and [eg. United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice)], for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with the Charity Commission.
7. The financial statements are free of material misstatements, including omissions.

Assets and liabilities

8. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

12. The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

13. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

14. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standard requirements.

Subsequent events

16. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.


Going concern

17. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

18. No grants, donations and other income have been received which were subject to specific terms or conditions.

Yours sincerely

.....  MALGORZATA OGORMAN

Signed on behalf of the board of trustees

Date 17/04/2026

Registration Number: 02919558

Registered Charity No: 1055656

Trustees Report and
Financial Statements
for the Year Ended 31 July 2025
for
Broadlands Pre-School Centre

Broadlands Pre-School Centre
Contents of the Financial Statements
for the Year Ended 31 July 2025

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Broadlands Pre-School Centre
Legal and Administrative Information
for the Year Ended 31 July 2025

STATUS

Broadlands Pre-School Centre is a registered charity (Registration No. 1055656). It is also a registered company, limited by guarantee without share capital under the Companies Act (Registered No: 02919558). The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those articles, the members of the Management Committee are elected at the AGM for an unspecified period, subject to ratification at each.

TRUSTEES:	James Bright (joint treasurer until 14 January 2025) Rose Bright (left 15 September 2024) Rachel Brookes (joined 9 July 2025) Katharine Doherty (treasurer) Kate Greenwood (joined 9 July 2025) Imogen Gravenell Helen Hobson (left 14 January 2025) Clare Hope (Chair to 21 July 2025) Victoria Newman (left 14 January 2025) Malgorzata O’Gorman (joined 22 September 2024) (Chair from 13 January 2025) Andrew O’Gorman (joined 22 September 2024) Sophie Phipps (joined 11 September 2024) Louisa Seal (left 12 January 2026) Hannah Kotwell (joined 4 March 2026) Sophie Longmore (joined 8 September 2025)
REGISTERED NUMBER:	02919558
REGISTERED CHARITY NO:	1055656
SECRETARY:	Victoria Newman (left 14 January 2025) Sophie Phipps (from 14 January 2025)
REGISTERED OFFICE:	Burrows Field Moorend Grove Leckhampton Cheltenham GL53 0EX
MANAGER	K L Pritchard
INDEPENDENT EXAMINER:	James Comer FCCA ARC & Co. Accountants Limited Northfield House Bentham GL51 4UA
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ HSBC UK The Cross Gloucester GL1 2AP The Charity Bank Ltd Fosse House 182 High Street Tonbridge TN9 1BE

Broadlands Pre-School Centre
Trustees Report
for the Year Ended 31 July 2025

The trustees present their annual report with the financial statements of the company for the year ended 31 July 2025.

OBJECTIVES AND ACTIVITIES

The objective of the company under review is to advance the education of children below the compulsory school age by the provision of a play centre for such children.

The Board of Trustees confirm that they have complied with their duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance by the Charity Commission for England & Wales.

ACHIEVEMENTS AND PERFORMANCE

Back in September 2024, we thought we were beginning the academic year in a good position in terms of occupancy. Tuesdays, Thursdays, and Fridays were almost full, with a good balance of Preschool and Rising 3's. The Monday and Wednesday sessions were slightly quieter, but numbers were still healthy. Unfortunately, this took a significant down turn with a number of families cancelling their spaces last minute or just not turning up. We have managed to fill the majority of these spaces across the academic year but this has left us with a financial deficit that we had not planned for. We have now changed our admissions procedure to include a deposit to hopefully avoid this issue going forward.

Across the summer we held 2 open days which were very well attended, we feel this helped the new children particularly to be able to become comfortable with the setting prior to starting.

'PE Steve' sessions continued to be a huge hit, sessions were increased to three across a fortnight to allow access to more children, as well as a hugely successful sports day.

We have also invited parents to our larger scale Christmas party, into the setting for a cake sale, Father's and Mother's Day celebrations and for a picnic following sports day, all were well attended, and positive feedback was received.

We began the year with a full staff team which meant a good start for all however we end the year in a slightly poorer situation with a staff member on long term sick and Michelle leaving us at the end of the term. We have plans in place to recruit with a solid set of applications so far and have successfully appointed an apprentice ready for the new academic year.

We have seen our second shade sail be installed this year to help us access the garden in these warmer months safely and also had our gate moved to help parents and children exit the premises safely without entering straight onto the carpark.

We are full on a Tuesday, Thursday and Friday for September 2025 and only have a few remaining spaces for Mondays and Wednesdays. We also have a large number of registrations for September 2026 and some for September 2027.

The setting continues to go from strength to strength and with ongoing improvements I hope the success will continue into the next academic year.

Thank you to all the staff for their dedication and continued support of the setting.

RESERVES AND FINANCIAL REVIEW

2024/25 has been a challenging financial year due to the combined impact of the NICs rises for employers and increases in government funded hours available to parents of rising 3s. Government funding did not increase substantially for either preschoolers or rising 3's. Net loss for 2024/25 is £11,828. Compared with last year, when a £22,484 profit was recorded, this is significantly limiting for the setting, with the committee needing to take steps to ensure financial viability of the preschool is maintained and we are able to reward staff for their hard work and commitment with a pay rise beyond the statutory minimum.

The fee and funding structure will be altered for the 25/26 educational year, with hourly fee increases, a new voluntary contribution (£12 per day enrolled), and a revision to provision of funded hours (to provide a maximum of 6 funded hours from 9.30-3.30 each day). The setting is also proposing to take on an apprentice to increase staffing resilience. Taking these changes into account, the forecast for next year's budget (assuming no additional large expenses extraordinary to the standard budget) is predicted to be ~£10,000 surplus, however we will need to keep this under review.

Broadlands Pre-School Centre
Trustees Report (continued)
for the Year Ended 31 July 2025

With this in mind staff pay rises of 2.5% have been introduced from 1st August 2025 following further review, taking the pay uplift to over 6% for all staff from the April 2024 position. Going forward the committee agreed to review salaries in July in conjunction with fees and funding rates, to set out a financial year operating model for the forthcoming year based on the performance to date. The majority of expenditure is in staff wages, and with staffing changes in the latter part of the year some of the loss we were expecting has been mitigated. The setting has not been at capacity which has impacted the income revenue.

Extracurricular sports activities provided by PE Steve (Supafit Sports) have continued to prove successful and have been offered at 3 sessions fortnightly as well as for the annual sports day.

Setting improvements have been carried out including the repositioning of the access gate for safety reasons, an additional sunshade, and removal of the willow tree due to wasps.

TRUSTEES

Company and Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees have overall responsibility for ensuring the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

The trustees recommend James Comer FCCA remains in office to carry out an independent review of the accounting records and provide an independent opinion.

This report was approved by the Trustees on 17 April 2026 and signed on their behalf by

MALGORZATA O'GORMAN 
— Chair of the Board of Trustees

Date: 17/04/2026

Broadlands Pre-School Centre

Independent Examiner's Report to the trustees of Broadlands Pre-School Centre

For the year ended 31 July 2025

I report to the charity trustees on my examination of the unaudited accounts of the company for the year ended 31 July 2025 which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), 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).

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 methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed



James Comer FCCA
ARC & Co. Accountants Limited
Shurdington Road
Bentham
Gloucestershire
GL51 4UA

Date: 21-04-2026

Broadlands Pre-School Centre
Statement of Financial Activities
For the Year Ended 31 July 2025

<u>Income and expenditure</u>		Unrestricted Funds 31.07.25 £	Unrestricted Funds 31.07.24 £
	Notes		
Income from:			
Charitable activities	2	136,575	131,129
Other trading activities	3	498	1,507
Investments	4	339	1,184
		<hr/>	<hr/>
Total		137,412	133,820
		<hr/>	<hr/>
Expenditure on:			
Raising funds	5	-	211
Charitable activities	6	149,240	111,125
		<hr/>	<hr/>
Total		149,240	111,336
		<hr/>	<hr/>
Net (expenditure)/ income and net movement in funds		(11,828)	22,484
Reconciliation of funds:			
Total funds brought forward		123,158	100,674
		<hr/>	<hr/>
Total funds carried forward		111,330	123,158
		<hr/> <hr/>	<hr/> <hr/>

Continuing operations

None of the company's activities was discontinued during the above two financial years.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 11 form part of these accounts.

The notes form part of these financial statements

Broadlands Pre-School Centre
Balance Sheet
At 31 July 2025

	Notes		Unrestricted Funds 31.07.25	Unrestricted Funds 31.07.24
FIXED ASSETS		£	£	£
Tangible assets	9		24,357	22,085
CURRENT ASSETS				
Debtors	10	8,687	2,777	
Cash at bank		80,475	100,602	
		89,162	103,379	
CREDITORS				
Amounts falling due within one year	11	2,189	2,306	
Net current assets			86,973	101,073
NET ASSETS			111,330	123,158
FUNDS				
Unrestricted income funds			111,330	123,158

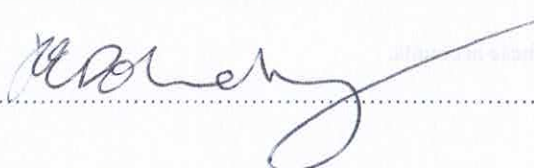
For the year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

ON BEHALF OF THE BOARD:



Katharine Doherty

Approved by the Board on 17/04/2026

Registered in England & Wales

Company no: 02919558

The notes form part of these financial statements

Broadlands Pre-School Centre
Notes to the Financial Statements
for the Year Ended 31 July 2025

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and on a going concern basis in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – (Charities SORP (FRS 102) and Companies Act 2006.

Broadlands Pre-School Centre meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Turnover represents the amount received in respect of fees, donations, grants and fund-raising events gross of expenses during the year.

The charity receives government grants in respect of childcare. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Income from investments is included in the year in which it is receivable.

Expenditure

Resources expended are recognised in the year in which they are incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Staff costs are in accordance with H M Revenue and Customs legislation currently in force.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year. The regular cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities over the employees' service lives on the basis of a constant percentage of earnings using the government auto enrolment scheme.

Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

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 recognized at transaction value and subsequently measured at their settlement value.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings – 5 years straight line

The notes form part of these financial statements

Broadlands Pre-School Centre
Notes to the Financial Statements
for the Year Ended 31 July 2025

Accounting policies (continued)

Taxation

The company is a registered charity and is exempt from taxation in accordance with the provisions of section 505(1) of the Income and Corporation Taxes Act 1988. The charity is not registered for VAT.

Going concern

The trustees have reviewed the ongoing future of the charity and consider that there are plans in place to continue the charitable company's trustees' operation. There are no material uncertainties that may cast significant doubt on the charitable company's trustees' ability to continue as a going concern.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

2. Charitable activities

	Unrestricted Funds 31.07.25 £	Unrestricted Funds 31.07.24 £
Local government childcare grants	97,034	97,190
Fees receivable	39,409	33,939
Training course contribution	132	-
	<u>136,575</u>	<u>131,129</u>

3. Other trading activities

	Unrestricted Funds 31.07.25 £	Unrestricted Funds 31.07.24 £
Other fundraising activities	498	1,507

4. Investment income

	Unrestricted Funds 31.07.25 £	Unrestricted Funds 31.07.24 £
Deposit account interest	339	1,184

The notes form part of these financial statements

Broadlands Pre-School Centre
Notes to the Financial Statements
for the Year Ended 31 July 2025

5. Raising funds

	Unrestricted Funds 31.07.25 £	Unrestricted Funds 31.07.24 £
Costs of fundraising	-	211

6. Charitable activities

	Unrestricted Funds 31.07.25 £	Unrestricted Funds 31.07.24 £
Materials	2,336	1,358
Activity costs	1,621	1,714
Support costs – Note 7	145,283	108,053
	<u>149,240</u>	<u>111,125</u>

7. Support costs

	Unrestricted Funds 31.07.25 £	Unrestricted Funds 31.07.24 £
Staff Costs	117,849	90,224
Rent & Rates	2,530	2,412
Insurance	1,293	1,248
Telephone	711	529
Printing, postage & stationery	328	115
Repairs & renewals	1,894	305
Light & heat	3,413	3,033
Subscriptions & licences	401	255
General expenses	1,466	1,709
Garden expenses	2,937	440
Cleaning and clothing	1,187	748
Training	1,676	248
Depreciation	6,854	3,572
IT costs	626	983
Professional fees	786	973
Accountancy	1,212	1,164
Bank charges	120	95
	<u>145,283</u>	<u>108,053</u>

The notes form part of these financial statements

Broadlands Pre-School Centre
Notes to the Financial Statements
for the Year Ended 31 July 2025

8. Employees

Number of employees

The average monthly headcount was 7.8 staff (2024 – 7.3 staff), all were employed as Pre-School supervisors and staff.

Employment costs

	2025	2024
	£	£
Wages and salaries	114,921	88,875
Social Security costs	1,059	-
Pension costs	1,869	1,349
	<u>117,849</u>	<u>90,224</u>

No employee earned more than £60,000 in the year. (2024 - NIL)

None of the trustees received any remuneration in the year (2024 - NIL).

The charity paid £229 for trustees' indemnity insurance (2024 - £229)

The trustees and manager are considered to be the key personnel of the charity.

6 trustees were the parents of children attending the setting. (2024-6)

9. Tangible fixed assets

	Fixtures and fittings	Total
	£	£
COST		
At 1 August 2024	95,228	95,228
Additions	9,126	9,126
	<u>104,354</u>	<u>104,354</u>
At 31 July 2025		
	<u>104,354</u>	<u>104,354</u>
DEPRECIATION		
At 1 August 2024	73,143	73,143
Charge for year	6,854	6,854
	<u>79,997</u>	<u>79,997</u>
At 31 July 2025		
	<u>79,997</u>	<u>79,997</u>
NET BOOK VALUE		
At 31 July 2025	24,357	24,357
	<u>24,357</u>	<u>24,357</u>
At 31 July 2024	22,085	22,085
	<u>22,085</u>	<u>22,085</u>

The notes form part of these financial statements

Broadlands Pre-School Centre
Notes to the Financial Statements
for the Year Ended 31 July 2025

10. Debtors

	31.07.25	31.07.24
	£	£
Prepayments and accrued income	8,687	2,777
	<u>=====</u>	<u>=====</u>

11. Creditors: Amounts falling due within one year

	31.07.25	31.07.24
	£	£
Other creditors	965	1,094
Accrued expenses	1,224	1,212
	<u>=====</u>	<u>=====</u>
	2,189	2,306
	<u>=====</u>	<u>=====</u>

12. Obligations under operating leases

Following a rent review, the rent payable from 01 December 2021 to 30 November 2031 was fixed at £5,000 per annum, discounted at 65% for 5 years from 2022.

At 31 July 2025 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2025	2024
	£	£
Operating leases which expire:		
Within 1 year	1,750	1,750
Within 2 – 5 years	10,250	10,250
Over 5 years	24,000	25,750
	<u>=====</u>	<u>=====</u>
	36,000	37,750
	<u>=====</u>	<u>=====</u>

13. Capital commitments

There were no capital commitments at 31 July 2025 (31 July 2024 - NIL).

14. Company status

The company is registered under the Companies Act 2006 as a company limited by guarantee. The company claims exemption under Section 60 from using "limited" in its name under the conditions existing in Section 62. The members of the company are the trustees named on page 1. Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

15. Going concern

The trustees have identified no material uncertainties that would affect the company's ability to continue as a going concern. The trustees are planning for the future to ensure the company is ready to react to a changing environment. The fee and funding structure will be altered for the 25/26 educational year with hourly fee increases, a new voluntary contribution and a revision to the provision of funded hours.

The notes form part of these financial statements

