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The Board of Trustees
Burmantofts Community Nursery
Rigton Drive
Ebor Gardens
Leeds
LS9 7PY

Dear Trustees

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 March 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. You acknowledge that the work performed by ourselves is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that we do not express an audit opinion.
2. You 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. You confirm that the charity 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 March 2025 audited.
4. You confirm that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
5. You confirm that all the accounting records have been made available to you for the purpose of your independent examination. You have provided us 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.

Assets and liabilities

6. You confirm that 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.
7. You confirm that all actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

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8. You 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

9. Significant assumptions used by you in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

10. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

11. You have disclosed to us 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

12. You have disclosed to us 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

13. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. You have disclosed to us all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

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

Going concern

15. You 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. You have considered a period of twelve months from the date of approval of the financial statements. You 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.

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The term 'Board Director' is used to refer to a statutory director and principal of the company as registered at Companies House. Any other designations that include the term 'Partner' or 'Director' or 'Licensed Insolvency Practitioner' are not registered statutory directors or principals of the registered company.

Grants and donations

16. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to us. There have been no breaches of terms or conditions in the application of such income.

Financial Statements

17. You confirm that we have agreed with you the adjusted misstatement on the attached schedule (appendix 1) which has been adjusted for in arriving at the financial statements for the year to 31 March 2025.
18. You confirmed that no new restricted funds were introduced, and no transfers of restricted funds were undertaken during the year.
19. You confirmed that Burmantofts Nursery haven't received a notice to deliver a tax return for the year ended 31 March 2025.

Yours faithfully

Azets Audit Services Limited

Azets Audit Services Limited

We confirm that the above representations are made on the basis of enquiries of trustees, management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the trustees during the course of the independent examination.

Neil

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Mr N Diamond - Chair

16/09/2025

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Date

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Appendix 1 – Adjusted misstatements

	Dr	Cr
1 Being to amend funds b/fwd		
3100 · Retained Earnings		38,457.00
3200 · Restricted Funds	38,856.00	
6230 Premises:Rates	356.00	
Office Equipment Depreciation		764.00
2 Being to amend prepayments		
1250 · Prepaymentts	1,650.00	
6200 · Premises:6220 · Waste Disposal (biffa)		296.00
6270 Premises:Security	167.00	
6385 Other:Prof fees - other		1,521.00
3 Additions and annual depreciation		
1411 · Nursery Building - Acc Dep		56,039.00
6500 · Depreciation:6510 · Depreciation - Nursery Bdg	58,024.00	
1421 Nursery & kitchen eq. - Acc Dep		645.00
1440 Outdoor Nursery Area	8,040.00	
1441 Nursery/Outdoor Area - ACC Dep		1,340.00
6601 Dep Grant - Nursery Consumables		8,040.00
4 Being to adjust bank differences		
1200 HSBC - Reserves Account	110.00	
1205 Flagstone Investment		1,227.00
7020 Bank Interest Reserve Account	1,227.00	
6280 Premises:Insurance (6280)		110.00
5 Being to split out 'Services' income		
7020 Bank Interest Reserve Account		10,014
Services	10,014	

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6 Being to amend accruals

2100 · Accruals		10.00
1220 Fees receivable	1,803.00	
4222 Fees: Education Grant - 3/4 year olds		1,803.00
6210 Premises: Gas and Electric	200.00	
6300 · Other: 6370 · Prof fees - audit/accountancy	60.00	
6430 Materials & Equipment: Medical and cleaning supplies		250.00

7 Being to move employment allowance misposting

6000 · Staff wages: 6010 · Staff wages - gross	5,000.00	
6000 · Staff wages: 6020 · Staff wages - Ers NI		5,000.00

Appendix 2 – Unadjusted misstatements

1 Difference between bank statement and Quickbooks

1100 HSBC Current SoFA	1,959.00	1,959.00
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2 Difference in wages workings

2350 PAYE Control SoFA	12.00	12.00
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