

BRENCHLEY PRESCHOOL

England & Wales · Charity number 1103545

Details

Other names	BRENCHLEY PRE-SCHOOL, BRENCHLEY PRE-SCHOOL LIMITED
Status	Registered
Legal form	CIO
Registered	2004-04-30
Register	View on the Charity Commission register

Contact

Address	Brenchley Pre School Brenchley Road Brenchley Tonbridge TN12 7NY
Phone	01892724261
Email	brenchley.preschool@gmail.com
Website	www.brenchleypreschool.co.uk

Activities

Objects: 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 AND TRAINING COURSES, 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;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Early Years Education

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BRENCHLEY
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£266,673	£272,806	-	-
2024-08-31	£231,581	£229,192	-	-
2023-08-31	£221,434	£216,261	-	-
2022-08-31	£220,741	£199,224	-	-
2021-08-31	£202,978	£179,802	-	-
2020-08-31	£155,376	£147,275	-	-

Trustees

Name	Role	Appointed
VICTORIA LOUISE RELLE	Chair	2013-12-17
CLARE LINDA EDLER		2016-10-18
Julia Maria Lewer		2020-02-10
SIAN MARY SCOVELL		2013-12-17

BRENCHLEY PRESCHOOL

England & Wales - Charity number 1103545

Accounts

Manager's Report - Report 2024

Good evening everyone, and thank you all very much for attending.

There is lots to report on from this past year, so I'll begin with how we finished off at the last AGM — voting to change the Constitution to become a **CIO (Charitable Incorporated Organisation)**, which is governed by a Constitution.

This option has been available since 2012 and allows charities to operate without the extra administrative work associated with being a limited company — in other words, it's simpler and easier to manage.

What Becoming a CIO Means

- **Legal Protection:** As a CIO, the preschool is now a legal entity in its own right. This gives our trustees limited liability, meaning they are better protected while carrying out their roles.
- **Charity Commission Oversight Only:** We now only report to the Charity Commission, rather than both the Charity Commission and Companies House.
- **Stronger Financial Management:** This structure gives us more flexibility and accountability when managing finances, applying for grants, and entering into contracts or leases.

From a day-to-day perspective, nothing changes for your children or families. We remain the same preschool with the same dedicated team, values, and commitment to nurturing your children. This legal change is behind the scenes, but it strengthens our foundation and helps us plan confidently for the future.

The paperwork involved was extensive, but we finally obtained CIO status in **July 2025**. We are now waiting for a new OFSTED EY code, which will register us as a new setting and trigger another inspection.

Staff and Class Changes

We welcomed Lucy to the Teddies Class alongside Zena and Lizzie, and Eryn moved to the Rainbows Class.

We also started the new year with a new logo, designed by one of our children last year — it's proudly displayed everywhere!

We changed our background colours from the red we've had for 20 years to navy, introduced a new navy uniform and blue book bags. I think it looks much smarter, and the cotton t-shirts certainly kept everyone cooler this summer than the heavier polo shirts

Expansion and Funding Changes

In **September 2025**, the **15-hour Working Parent Funding for 2-year-olds** came into force. This then increased to **30 hours in April**, which was a welcome but challenging change — requiring new planning to ensure we could offer more lunchtime and full-day places.

To accommodate this, the **cabin room** was thought of and constructed during the summer holidays. This new space allows us to offer:

- **24 full-day places per day for Rainbows**
- **12 full-day places per day for Teddies**
increasing our overall capacity by 10 places.

Before the cabin was built, we also erected new fencing for safeguarding, and a new gate will be installed to allow access for Openreach when needed.

The cabin room was a significant investment, but we expect it to pay off through the increased number of places. It will also serve as our Tiger Class space — for rising 4s — offering more structured, school-prep activities. Previously, we had to incorporate these within the Rainbows class.

Another benefit of the new space is that it provides a quieter area for children with SEN to have individual sessions. The main classrooms can get quite busy and noisy, so this new area could be invaluable. We had several professionals visit us and support two children with SEN and operating in a busy environment was difficult especially one of the children had hearing difficulties.

We are particularly proud to have successfully obtained EHC Plans for two of our children — a difficult and lengthy process which often gets rejected, but one that ensures they receive the support they deserve at school.

Statutory Framework Changes

In March, the Government introduced a new Statutory Framework to be implemented by 1st April. One major change was that we could no longer split sessions and charge separately for lunch.

This required significant number-crunching to ensure we remained viable. While we support the principle of funded childcare, the funding does not rise in line with the national minimum wage or the cost of living, making this a real challenge.

To adjust, we had to shorten our preschool day from 8:45–3:45 to 9:00–3:30, aligning it more closely with the school day. We also introduced early drop-off and late collection options with a small charge to help recover some of the lost funding. These changes had to be implemented very quickly after the Easter break.

Complaints and OFSTED

Shortly after Easter, we received a complaint from a parent regarding how her child was settled into Rainbows Class. This was understandably upsetting, and we followed our Complaints Procedure rigorously, including meetings and witness statements from all involved staff. Unfortunately, the parent remained dissatisfied with the outcome.

Our OFSTED inspection took place in June. The inspector was extremely appreciative of the number of parents who wanted to speak with her. However, the same parent who had raised concerns took the inspector off-site for nearly an hour, which required the inspector to verify safeguarding protocols with Kent Safeguarding.

Her conclusion was that we had conducted ourselves entirely appropriately. Despite this disruption, we were awarded a solid “Good” rating. The only recommendation we received was to explore more effective ways of sharing information with individual parents who may need additional reassurance.

The report itself is filled with lovely comments about our confident, happy children who show independence and focus in their play and learning — and how well the preschool prepares them for the next stage in their education.

Parent Engagement and Events

We held two Parents’ Evenings this year — one in November and one in June.

While Tapestry continues to work wonderfully for regular updates, we find that face-to-face meetings offer valuable time to discuss any concerns and build stronger relationships with families.

In July, our school leavers, along with their families, Helen, Eryn, and Kirsty, went on a trip to Kent Life. It was a fantastic day — the children loved the animals and the coach trip, and it gave families a chance to celebrate and make memories before their children moved on to big school.

We are considering alternative options for next year, as coach and venue costs have risen considerably.

Thanks and Acknowledgements

As we begin another academic year, I'd like to thank all of our **wonderful staff** who work tirelessly each day, treating every child as their own and helping them become the very best versions of themselves.

Their dedication continues even into evenings and weekends as they update observations and records — it does not go unnoticed.

Finally, a huge thank you to **Lydia and Mandy**, who have once again taken on the tireless role of leading our **fundraising efforts** and have already made a fantastic start this year.

Thank you, everyone, for your continued support, commitment, and belief in what we do.

**Brenchley Preschool
(A Charitable Incorporated Organisation)**

Charity Number 1103545

**Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 August 2025**

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

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for the Year Ended 31 August 2025**

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**Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545**

**Legal and Administrative Information
for the Year Ended 31 August 2025**

- Constitution:** Brenchley Preschool was a Company Limited by Guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity Number: 1103545. Company Number: 5022458.
- Conversion to a Charitable Incorporated Organisation:** On 10 October 2024 Brenchley Pre-school Limited passed a resolution to convert it from a Company Limited by Guarantee into a Charitable Incorporated Organisation (CIO). The company was closed at Companies House on 1 May 2025.
- The CIO is registered under the same Charity Number: 1103545.
- Trustees:** These were appointed in accordance with the Articles of Association of the company and such trustees were directors of the company for the purposes of the Companies Act 2006. The trustees remain trustees of the CIO.
- The Trustees & Directors during the year under review were:**
- | | | |
|---------------|----------|----------------------------|
| Mrs V Relle | Chairman | Appointed 15 October 2013 |
| Mrs C Edler | | Appointed 1 August 2021 |
| Mrs S Scovell | | Appointed 18 November 2013 |
- Secretary:** Mrs V Relle
- Registered Office:** Brenchley Preschool
Brenchley Road
Brenchley
Tonbridge
Kent TN12 7NY
- Bankers:** Santander UK plc
Bridle Road
Bootle
Merseyside L30 4GB

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Legal and Administrative Information
for the Year Ended 31 August 2025

Accountants:

McCabe Ford Williams
Statutory Auditor &
Chartered Accountants
Bank Chambers
61 High Street
Cranbrook
Kent TN17 3EG

Solicitors:

Warners Solicitors
16 South Park
Sevenoaks
Kent TN13 1AN

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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 2019).

Incorporation

The Charity was incorporated on 22 January 2004.

Governing Document

The Preschool is governed by the Preschool Learning Alliance Memorandum and Articles of Association for Pre-Schools 2012 (Companies Acts 2006).

Charitable Objectives

The Memorandum and Articles of Association sets out the charitable objectives for which Brenchley Preschool is established. The charity's objectives are the education and care of Preschool age children.

Conversion to a Charitable Incorporated Organisation:

On 10 October 2024 Brenchley Pre-school Limited passed a resolution to convert it from a Company Limited by Guarantee into a Charitable Incorporated Organisation (CIO). A CIO is a legal structure for charities in England and Wales that acts like a company but is not a company under the Companies Acts. It allows charities to have limited liability and enter into contracts in their own name, but they are registered with and regulated by the Charity Commission, not Companies House. This offers the benefits of incorporation, like limited liability for trustees, without the associated company regulations. The company was closed at Companies House on 1 May 2025.

Policies to Achieve the Objectives

Brenchley Preschool is run by a Committee elected at the annual general meeting. Its objectives are the education and care of Preschool age children between the ages of 2 and 4. The Nursery Class for 2-3 year olds and the Lions Class for 3-4 year olds.

Eleven staff, who were qualified practitioners, were employed during the year.

Parents, staff and Committee Members organise fundraising events to augment fee income and KCC funding.

Committee Member Selection Method

The Committee Members are elected at the annual general meeting and are parents of children at the Preschool or people with local involvement.

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2025

Committee Members

The following members have acted on the Committee during the year ended 31 August 2025:

Trustees:

Victoria Relle	Trustee and Chairman	Appointed 15 October 2013
Clare Edler	Trustee and Treasurer	Appointed 1 August 2021
Sian Scovell	Trustee	Appointed 17 January 2019

Other Committee Members who were appointed on 10 October 2024 are:

Amanda Tempest	Lydia Knowles	Jessica Kett
Ali Schoemann	Rosie Baylis-Strover	

The Committee is split into the Management Committee consisting of Chair, Treasurer and Manager (all Directors/Trustees). All other Committee Members belong to the Fundraising (PTA) Committee.

Review of Financial Activities and achievements during the year:

The financial activities of the Preschool are set out in the attached statement of financial activities. The Preschool has an operating deficit for the year of £6,132 (2024: a surplus of £2,389).

Reserves Policy:

The charity has a reserves policy whereby sufficient funds are retained to meet any redundancy obligations if the Preschool has to close. Should the funds be insufficient to cover the redundancies the sale of equipment could be used to offset this amount. The Trustees are committed to returning the reserves back to a healthy surplus. At 31 August 2025, accumulated reserves totalled £73,050 (2024: £79,212).

The financial position has continued to improve with increases in the rates for private fees and higher grants partially offset by increases in salaries.

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2025

Review of Major Risks:

The Committee consider that there are no major financial risks aside from the redundancy obligations referred to above. The Preschool does not own the property from which it operates but does own its equipment which could be sold to meet its liabilities in the event of closure.

The Preschool is required to comply with the health & safety regulations. It has a health & safety policy, carries out risk assessments and has an officer specifically appointed to monitor compliance.

The Preschool complies with the Ofsted requirement to have enhanced Data Baring Service (DBS) and Ofsted checks for staff and trustees.

Public Benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation and of the incoming resources and application of resources, including the income and expenditure, of the Charitable Incorporated Organisation for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (accounts and Reports) Regulations 2008 and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545**

**Report of the Trustees
for the Year Ended 31 August 2025**

Independent Examiners

The independent examiners, McCabe Ford Williams, will be proposed for re-appointment.

Approved by order of the board of trustees on 6 November 2025 and signed on its behalf by:

Mrs V Relle – Director

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Independent Examiner's Report To The Trustees Of Brenchley Preschool

I report on the accounts of the Charitable Incorporated Organisation for the Year Ended 31 August 2025, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under Charity law and is eligible for independent examination, 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 2011;
- 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 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements, methods and principles of the 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)
have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

November 2025

DNA Boobbyer FCA
McCabe Ford Williams
Statutory Auditors and Chartered Accountants

Bank Chambers
61 High Street
CRANBROOK
Kent TN17 3EG

Brenchley Preschool
A Charitable Incorporated Organisation

Statement of Financial Activities
for the Year Ended 31 August 2025

		Year Ended 31 August 2025		Year Ended 31 August 2024	
	Note	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Income and Endowments from					
Donations and legacies		107	107	-	-
Charitable activities					
Pre-School Provision	2	260,653	260,653	225,445	225,445
Other trading income					
Fundraising	3	3,844	3,844	4,653	4,653
Sale of uniforms	4	2,042	2,042	1,448	1,448
TWB Council Covid Grants		-	-	-	-
Investment Income		28	28	36	36
Total		266,673	266,673	231,581	231,581
Expenditure on					
Raising funds					
Fundraising costs	2	333	333	212	212
Purchase of uniforms	4	2,130	2,130	1,995	1,995
Charitable activities					
Pre-School Provision	5	267,079	267,079	224,328	224,328
Governance costs	6	3,264	3,264	2,658	2,658
Total		272,806	272,806	229,193	229,193
Net Income/(Expenditure)		(6,132)	(6,132)	2,389	2,389
Reconciliation of Funds & (Losses)					
Total funds brought forward at 1 September 2024		79,212	79,212	76,823	76,823
Total funds carried forward at 31 August 2025		73,080	73,080	79,212	79,212

All income and expenditure has arisen from continuing activities.

The notes form part of the financial statements

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Balance Sheet
for the Year Ended 31 August 2025

	Note	31 August 2025	31 August 2024
Fixed Assets:			
Tangible assets	8	<u>20,088</u>	<u>11,109</u>
Total Fixed Assets		20,088	11,109
Current Assets:			
Stock		844	1,222
Debtors	9	1,256	-
Cash at bank and in hand		<u>54,823</u>	<u>70,809</u>
Total Current Assets		56,922	72,031
Creditors: Amounts falling due within one year	10	<u>3,931</u>	<u>3,928</u>
Net Current Assets		52,991	68,103
Total Assets Less Current Liabilities:		<u>73,080</u>	<u>79,212</u>
Funds:			
Unrestricted Income Funds		73,080	79,212
Total Charity Funds		<u>73,080</u>	<u>79,212</u>

The Trustees consider that the Charitable Incorporated Organisation is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that the members have not required the Charity to obtain an audit.

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Board of Trustees on 6 November 2025 and were signed on its behalf by:

.....
Mrs V Relle
Trustee

.....
Mrs C Edler
Trustee

Notes to the Financial Statements
for the Year Ended 31 August 2025

I. Accounting Policies

Basis of preparing the financial statements

The financial statements of the Charitable Incorporated Organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention. The accounts are stated in £ sterling and are round to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grant income received relating to periods after the year end is treated as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets

Assets held on incorporation have been valued at their estimated depreciated market value at that time. All additions are valued at historical cost. The charity capitalises items of equipment which are expected to be of continuing use and which cost more than £200. Depreciation is provided at the following annual rates in order to write off each asset to its residual value over its estimated useful life:

Furniture and Equipment	- 5 years on a straight-line basis
Leasehold Improvements	- 5-10 years on a straight-line basis

Fund restriction

All of the funds are unrestricted. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Pension costs and other post-retirement benefits

The Charitable Incorporated Organisation operates a defined contribution pension scheme. Contributions payable to the Charitable Incorporated Organisation's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

I.(cont) Accounting Policies (continued)

Going concern

The charity recorded a deficit in the year after recording a surplus for the last 5 years. The majority of this deficit arises from the depreciation of assets. Adjusting for this the deficit would be approximately £1,000 for the year. The Trustees have reviewed the income streams and are making necessary adjustments to costs to ensure that the Charity will return to surplus. As a result, the Trustees consider that there are no material uncertainties relating to going concern. Therefore, the accounts have been prepared on a going concern basis.

Notes to the Financial Statements
for the Year Ended 31 August 2025

2. Charitable Activities - Pre-School Provision

	31.8.25	31.8.24
Pre-School Fees	86,950	98,104
Early Years Grants from Kent County Council	165,088	114,759
FF2 Grants from Kent County Council	1,246	9,137
Other Grants from Kent County Council	7,369	3,445
	<u>260,653</u>	<u>225,445</u>

Registrations are included in Pre-School Fees.

3. Income from Fundraising/Fundraising Costs

	Year ended 31 August 2025			Year ended 31 August 2024		
	Income	Expenditure	Net Income	Income	Expenditure	Net Income
Christmas Cards, Letters & Fair	878	43	835	1,369	71	1,297
Gift Aid	-	-	-	1,101	-	1,101
Sponsored Tub Fill	465	-	465	507	-	507
Quiz Night	775	157	618	450	40	410
Leavers Book	318	-	318	264	6	259
TW Lotto	215	-	215	238	-	238
Raffle	443	-	443			
Easyfundraising	65	-	65			
Spooky Bags	128	44	84			
Spring Social	102	22	80			
Cricket Raffle	212	4	208			
Craft Bags	-	30	- 30			
Euro stake	-	-	-	180	90	90
Raisin Box	-	-	-	179	-	179
Easter Egg Hunt	-	-	-	120	-	120
Coffee Mornings	167	1	166	85	5	80
Mothers Day	-	-	-	65	-	65
Valentine's	75	31	44	34	-	34
Fundraising Table	-	-	-	31	-	31
Library	-	-	-	19	-	19
Scavenger Hunt	-	-	-	12	-	12
Other	-	-	-	-	-	-
	<u>3,844</u>	<u>333</u>	<u>3,511</u>	<u>4,653</u>	<u>212</u>	<u>4,441</u>

4. Uniforms

	31.8.25	31.8.24
Uniform Sales	2,042	1,448
	<u>2,042</u>	<u>1,448</u>
Uniform costs	2,130	1,995
	<u>2,130</u>	<u>1,995</u>

Notes to the Financial Statements
for the Year Ended 31 August 2025

5. Charitable Expenditure

	31.8.25	31.8.24
Salaries	219,993	180,051
Employer's National Insurance	9,414	8,030
Staff Pensions	4,343	3,522
Other Staff Costs	-	161
Staff Training	670	1,452
Pre-School Rent	11,171	10,925
Rates	1,672	1,697
Educational Aids & Equipment	3,103	2,374
Fruit & Other	2,202	2,235
Repairs and Renewals	2,212	2,171
Postage, Telephone & Photocopying	5,952	6,536
Stationery	-	-
Insurance/PLA	1,306	1,482
Depreciation	5,041	3,691
Loss on disposal of fixed assets	-	-
	<u>267,079</u>	<u>224,328</u>

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
	Nos.	Nos.
Qualified Pre-School Staff	10	12
Administrator	1	1
	<u>11</u>	<u>13</u>

The charity employed 11 staff during the year. No employees were paid more than £60,000 during the year.

6. Other costs

	31.8.25	31.8.24
Legal & professional fees	2,369	1,775
Independent Examination	895	870
Companies House	-	13
Bank Charges & Interest	-	-
	<u>3,264</u>	<u>2,658</u>

Notes to the Financial Statements
for the Year Ended 31 August 2025

7. Income and Expenditure

The income and deficit are attributable to charitable activities after charging:

	31.8.25	31.8.24
Depreciation - owned assets	5,041	3,691
Loss on disposal of assets	-	-
	<hr/> <hr/>	<hr/> <hr/>

8. Tangible Fixed Assets

	Totals	Furniture & Equipment	Property Improvements
Cost or valuation:			
At 1 September 2024	91,208	24,077	67,130
Additions	14,020	520	13,500
Disposals	-	-	-
At 31 August 2025	<hr/> <hr/> 105,228	<hr/> <hr/> 24,597	<hr/> <hr/> 80,630
Depreciation:			
At 1 September 2024	80,099	21,643	58,456
Charge for year	5,041	665	4,376
Eliminated on disposal	-	-	-
At 31 August 2025	<hr/> <hr/> 85,139	<hr/> <hr/> 22,308	<hr/> <hr/> 62,831
Net Book Value:			
At 31 August 2025	<hr/> <hr/> 20,088	<hr/> <hr/> 2,289	<hr/> <hr/> 17,799
At 31 August 2024	<hr/> <hr/> 11,109	<hr/> <hr/> 2,434	<hr/> <hr/> 8,675

9. Debtors: Amounts falling due within one year

	31.8.25	31.8.24
Prepayments	1,256	-
Trade debtors - for fees/grants	-	-
Furlough Grant Claims	-	-
Other debtors	-	-
	<hr/> <hr/> 1,256	<hr/> <hr/> -

Notes to the Financial Statements
for the Year Ended 31 August 2025

10. Creditors: Amounts falling due within one year

	31.8.25	31.8.24
Accruals	895	1,145
Grants received in advance	-	-
PAYE & Pensions	3,036	2,783
	<u>3,931</u>	<u>3,928</u>

11. Employee Costs

	31.8.25	31.8.24
Salaries and wages	219,993	180,051
National insurance	19,356	13,319
National insurance - Employment Allowance	(9,942)	(5,289)
Pensions	4,343	3,522
	<u>233,750</u>	<u>191,603</u>

There were eleven members of staff employed during the year.

12. Trustees Remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Committee Members or to any person or persons known to be connected to them aside from as noted below.

Following the adoption of the Pre-School Learning Allowance 2012 Memorandum & Articles of Association, which now allows members of staff to become Trustees/Directors, Mrs S Scovell was appointed as a Trustee and Director on 18 November 2013. As highlighted in note 5, Mrs Scovell was paid remuneration for her role in the Pre-school but received no remuneration in her capacity as Trustee/Director.

Committee Members have been reimbursed for expenses incurred in pursuance of the Charity's activities.

13. Limited Liability

During the year, the Charity converted into a CIO. A CIO, or Charitable Incorporated Organisation, is a legal structure for charities in England and Wales that acts like a company but is not a company under the Companies Acts. It allows charities to have limited liability and enter into contracts in their own name, but they are registered with and regulated by the Charity Commission, not Companies House. This offers the benefits of incorporation, like limited liability for trustees, without the associated company regulations. The Charity has no share capital. The members have no personal liability in the event of Charity winding up.

**Brenchley Preschool
(A Charitable Incorporated Organisation)**

Charity Number 1103545

**Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 August 2025**

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

**Index to the Financial Statements
for the Year Ended 31 August 2025**

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Report of the Trustees	3
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

**Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545**

**Legal and Administrative Information
for the Year Ended 31 August 2025**

- Constitution:** Brenchley Preschool was a Company Limited by Guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity Number: 1103545. Company Number: 5022458.
- Conversion to a Charitable Incorporated Organisation:** On 10 October 2024 Brenchley Pre-school Limited passed a resolution to convert it from a Company Limited by Guarantee into a Charitable Incorporated Organisation (CIO). The company was closed at Companies House on 1 May 2025.
- The CIO is registered under the same Charity Number: 1103545.
- Trustees:** These were appointed in accordance with the Articles of Association of the company and such trustees were directors of the company for the purposes of the Companies Act 2006. The trustees remain trustees of the CIO.
- The Trustees & Directors during the year under review were:**
- | | | |
|---------------|----------|----------------------------|
| Mrs V Relle | Chairman | Appointed 15 October 2013 |
| Mrs C Edler | | Appointed 1 August 2021 |
| Mrs S Scovell | | Appointed 18 November 2013 |
- Secretary:** Mrs V Relle
- Registered Office:** Brenchley Preschool
Brenchley Road
Brenchley
Tonbridge
Kent TN12 7NY
- Bankers:** Santander UK plc
Bridle Road
Bootle
Merseyside L30 4GB

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Legal and Administrative Information
for the Year Ended 31 August 2025

Accountants:

McCabe Ford Williams
Statutory Auditor &
Chartered Accountants
Bank Chambers
61 High Street
Cranbrook
Kent TN17 3EG

Solicitors:

Warners Solicitors
16 South Park
Sevenoaks
Kent TN13 1AN

**Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545**

**Report of the Trustees
for the Year Ended 31 August 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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 2019).

Incorporation

The Charity was incorporated on 22 January 2004.

Governing Document

The Preschool is governed by the Preschool Learning Alliance Memorandum and Articles of Association for Pre-Schools 2012 (Companies Acts 2006).

Charitable Objectives

The Memorandum and Articles of Association sets out the charitable objectives for which Brenchley Preschool is established. The charity's objectives are the education and care of Preschool age children.

Conversion to a Charitable Incorporated Organisation:

On 10 October 2024 Brenchley Pre-school Limited passed a resolution to convert it from a Company Limited by Guarantee into a Charitable Incorporated Organisation (CIO). A CIO is a legal structure for charities in England and Wales that acts like a company but is not a company under the Companies Acts. It allows charities to have limited liability and enter into contracts in their own name, but they are registered with and regulated by the Charity Commission, not Companies House. This offers the benefits of incorporation, like limited liability for trustees, without the associated company regulations. The company was closed at Companies House on 1 May 2025.

Policies to Achieve the Objectives

Brenchley Preschool is run by a Committee elected at the annual general meeting. Its objectives are the education and care of Preschool age children between the ages of 2 and 4. The Nursery Class for 2-3 year olds and the Lions Class for 3-4 year olds.

Eleven staff, who were qualified practitioners, were employed during the year.

Parents, staff and Committee Members organise fundraising events to augment fee income and KCC funding.

Committee Member Selection Method

The Committee Members are elected at the annual general meeting and are parents of children at the Preschool or people with local involvement.

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2025

Committee Members

The following members have acted on the Committee during the year ended 31 August 2025:

Trustees:

Victoria Relle	Trustee and Chairman	Appointed 15 October 2013
Clare Edler	Trustee and Treasurer	Appointed 1 August 2021
Sian Scovell	Trustee	Appointed 17 January 2019

Other Committee Members who were appointed on 10 October 2024 are:

Amanda Tempest	Lydia Knowles	Jessica Kett
Ali Schoemann	Rosie Baylis-Strover	

The Committee is split into the Management Committee consisting of Chair, Treasurer and Manager (all Directors/Trustees). All other Committee Members belong to the Fundraising (PTA) Committee.

Review of Financial Activities and achievements during the year:

The financial activities of the Preschool are set out in the attached statement of financial activities. The Preschool has an operating deficit for the year of £6,132 (2024: a surplus of £2,389).

Reserves Policy:

The charity has a reserves policy whereby sufficient funds are retained to meet any redundancy obligations if the Preschool has to close. Should the funds be insufficient to cover the redundancies the sale of equipment could be used to offset this amount. The Trustees are committed to returning the reserves back to a healthy surplus. At 31 August 2025, accumulated reserves totalled £73,050 (2024: £79,212).

The financial position has continued to improve with increases in the rates for private fees and higher grants partially offset by increases in salaries.

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2025

Review of Major Risks:

The Committee consider that there are no major financial risks aside from the redundancy obligations referred to above. The Preschool does not own the property from which it operates but does own its equipment which could be sold to meet its liabilities in the event of closure.

The Preschool is required to comply with the health & safety regulations. It has a health & safety policy, carries out risk assessments and has an officer specifically appointed to monitor compliance.

The Preschool complies with the Ofsted requirement to have enhanced Data Baring Service (DBS) and Ofsted checks for staff and trustees.

Public Benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation and of the incoming resources and application of resources, including the income and expenditure, of the Charitable Incorporated Organisation for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (accounts and Reports) Regulations 2008 and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545**

**Report of the Trustees
for the Year Ended 31 August 2025**

Independent Examiners

The independent examiners, McCabe Ford Williams, will be proposed for re-appointment.

Approved by order of the board of trustees on 6 November 2025 and signed on its behalf by:

Mrs V Relle – Director

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Independent Examiner's Report To The Trustees Of Brenchley Preschool

I report on the accounts of the Charitable Incorporated Organisation for the Year Ended 31 August 2025, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under Charity law and is eligible for independent examination, 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 2011;
- 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 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements, methods and principles of the 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)
have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

November 2025

DNA Boobbyer FCA
McCabe Ford Williams
Statutory Auditors and Chartered Accountants

Bank Chambers
61 High Street
CRANBROOK
Kent TN17 3EG

Brenchley Preschool
A Charitable Incorporated Organisation

Statement of Financial Activities
for the Year Ended 31 August 2025

		Year Ended 31 August 2025		Year Ended 31 August 2024	
	Note	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Income and Endowments from					
Donations and legacies		107	107	-	-
Charitable activities					
Pre-School Provision	2	260,653	260,653	225,445	225,445
Other trading income					
Fundraising	3	3,844	3,844	4,653	4,653
Sale of uniforms	4	2,042	2,042	1,448	1,448
TWB Council Covid Grants		-	-	-	-
Investment Income		28	28	36	36
Total		266,673	266,673	231,581	231,581
Expenditure on					
Raising funds					
Fundraising costs	2	333	333	212	212
Purchase of uniforms	4	2,130	2,130	1,995	1,995
Charitable activities					
Pre-School Provision	5	267,079	267,079	224,328	224,328
Governance costs	6	3,264	3,264	2,658	2,658
Total		272,806	272,806	229,193	229,193
Net Income/(Expenditure)		(6,132)	(6,132)	2,389	2,389
Reconciliation of Funds & (Losses)					
Total funds brought forward at 1 September 2024		79,212	79,212	76,823	76,823
Total funds carried forward at 31 August 2025		73,080	73,080	79,212	79,212

All income and expenditure has arisen from continuing activities.

The notes form part of the financial statements

Brenchley Preschool
A Charitable Incorporated Organisation
Charity Number 1103545

Balance Sheet
for the Year Ended 31 August 2025

	Note	31 August 2025	31 August 2024
Fixed Assets:			
Tangible assets	8	<u>20,088</u>	<u>11,109</u>
Total Fixed Assets		20,088	11,109
Current Assets:			
Stock		844	1,222
Debtors	9	1,256	-
Cash at bank and in hand		<u>54,823</u>	<u>70,809</u>
Total Current Assets		56,922	72,031
Creditors: Amounts falling due within one year	10	<u>3,931</u>	<u>3,928</u>
Net Current Assets		52,991	68,103
Total Assets Less Current Liabilities:		<u>73,080</u>	<u>79,212</u>
Funds:			
Unrestricted Income Funds		73,080	79,212
Total Charity Funds		<u>73,080</u>	<u>79,212</u>

The Trustees consider that the Charitable Incorporated Organisation is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that the members have not required the Charity to obtain an audit.

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Board of Trustees on 6 November 2025 and were signed on its behalf by:

.....
 Mrs V Relle
 Trustee

.....
 Mrs C Edler
 Trustee

Notes to the Financial Statements
for the Year Ended 31 August 2025

I. Accounting Policies

Basis of preparing the financial statements

The financial statements of the Charitable Incorporated Organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention. The accounts are stated in £ sterling and are round to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grant income received relating to periods after the year end is treated as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets

Assets held on incorporation have been valued at their estimated depreciated market value at that time. All additions are valued at historical cost. The charity capitalises items of equipment which are expected to be of continuing use and which cost more than £200. Depreciation is provided at the following annual rates in order to write off each asset to its residual value over its estimated useful life:

Furniture and Equipment	- 5 years on a straight-line basis
Leasehold Improvements	- 5-10 years on a straight-line basis

Fund restriction

All of the funds are unrestricted. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Pension costs and other post-retirement benefits

The Charitable Incorporated Organisation operates a defined contribution pension scheme. Contributions payable to the Charitable Incorporated Organisation's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

I.(cont) Accounting Policies (continued)

Going concern

The charity recorded a deficit in the year after recording a surplus for the last 5 years. The majority of this deficit arises from the depreciation of assets. Adjusting for this the deficit would be approximately £1,000 for the year. The Trustees have reviewed the income streams and are making necessary adjustments to costs to ensure that the Charity will return to surplus. As a result, the Trustees consider that there are no material uncertainties relating to going concern. Therefore, the accounts have been prepared on a going concern basis.

Notes to the Financial Statements
for the Year Ended 31 August 2025

2. Charitable Activities - Pre-School Provision

	31.8.25	31.8.24
Pre-School Fees	86,950	98,104
Early Years Grants from Kent County Council	165,088	114,759
FF2 Grants from Kent County Council	1,246	9,137
Other Grants from Kent County Council	7,369	3,445
	<u>260,653</u>	<u>225,445</u>

Registrations are included in Pre-School Fees.

3. Income from Fundraising/Fundraising Costs

	Year ended 31 August 2025			Year ended 31 August 2024		
	Income	Expenditure	Net Income	Income	Expenditure	Net Income
Christmas Cards, Letters & Fair	878	43	835	1,369	71	1,297
Gift Aid	-	-	-	1,101	-	1,101
Sponsored Tub Fill	465	-	465	507	-	507
Quiz Night	775	157	618	450	40	410
Leavers Book	318	-	318	264	6	259
TW Lotto	215	-	215	238	-	238
Raffle	443	-	443			
Easyfundraising	65	-	65			
Spooky Bags	128	44	84			
Spring Social	102	22	80			
Cricket Raffle	212	4	208			
Craft Bags	-	30	- 30			
Euro stake	-	-	-	180	90	90
Raisin Box	-	-	-	179	-	179
Easter Egg Hunt	-	-	-	120	-	120
Coffee Mornings	167	1	166	85	5	80
Mothers Day	-	-	-	65	-	65
Valentine's	75	31	44	34	-	34
Fundraising Table	-	-	-	31	-	31
Library	-	-	-	19	-	19
Scavenger Hunt	-	-	-	12	-	12
Other	-	-	-	-	-	-
	<u>3,844</u>	<u>333</u>	<u>3,511</u>	<u>4,653</u>	<u>212</u>	<u>4,441</u>

4. Uniforms

	31.8.25	31.8.24
Uniform Sales	<u>2,042</u>	<u>1,448</u>
	<u>2,042</u>	<u>1,448</u>
Uniform costs	<u>2,130</u>	<u>1,995</u>
	<u>2,130</u>	<u>1,995</u>

Notes to the Financial Statements
for the Year Ended 31 August 2025

5. Charitable Expenditure

	31.8.25	31.8.24
Salaries	219,993	180,051
Employer's National Insurance	9,414	8,030
Staff Pensions	4,343	3,522
Other Staff Costs	-	161
Staff Training	670	1,452
Pre-School Rent	11,171	10,925
Rates	1,672	1,697
Educational Aids & Equipment	3,103	2,374
Fruit & Other	2,202	2,235
Repairs and Renewals	2,212	2,171
Postage, Telephone & Photocopying	5,952	6,536
Stationery	-	-
Insurance/PLA	1,306	1,482
Depreciation	5,041	3,691
Loss on disposal of fixed assets	-	-
	<u>267,079</u>	<u>224,328</u>

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
	Nos.	Nos.
Qualified Pre-School Staff	10	12
Administrator	1	1
	<u>11</u>	<u>13</u>

The charity employed 11 staff during the year. No employees were paid more than £60,000 during the year.

6. Other costs

	31.8.25	31.8.24
Legal & professional fees	2,369	1,775
Independent Examination	895	870
Companies House	-	13
Bank Charges & Interest	-	-
	<u>3,264</u>	<u>2,658</u>

Notes to the Financial Statements
for the Year Ended 31 August 2025

7. Income and Expenditure

The income and deficit are attributable to charitable activities after charging:

	31.8.25	31.8.24
Depreciation - owned assets	5,041	3,691
Loss on disposal of assets	-	-
	<hr/> <hr/>	<hr/> <hr/>

8. Tangible Fixed Assets

	Totals	Furniture & Equipment	Property Improvements
Cost or valuation:			
At 1 September 2024	91,208	24,077	67,130
Additions	14,020	520	13,500
Disposals	-	-	-
At 31 August 2025	<hr/> <hr/> 105,228	<hr/> <hr/> 24,597	<hr/> <hr/> 80,630
Depreciation:			
At 1 September 2024	80,099	21,643	58,456
Charge for year	5,041	665	4,376
Eliminated on disposal	-	-	-
At 31 August 2025	<hr/> <hr/> 85,139	<hr/> <hr/> 22,308	<hr/> <hr/> 62,831
Net Book Value:			
At 31 August 2025	<hr/> <hr/> 20,088	<hr/> <hr/> 2,289	<hr/> <hr/> 17,799
At 31 August 2024	<hr/> <hr/> 11,109	<hr/> <hr/> 2,434	<hr/> <hr/> 8,675

9. Debtors: Amounts falling due within one year

	31.8.25	31.8.24
Prepayments	1,256	-
Trade debtors - for fees/grants	-	-
Furlough Grant Claims	-	-
Other debtors	-	-
	<hr/> <hr/> 1,256	<hr/> <hr/> -

Notes to the Financial Statements
for the Year Ended 31 August 2025

10. Creditors: Amounts falling due within one year

	31.8.25	31.8.24
Accruals	895	1,145
Grants received in advance	-	-
PAYE & Pensions	3,036	2,783
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There were eleven members of staff employed during the year.

12. Trustees Remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Committee Members or to any person or persons known to be connected to them aside from as noted below.

Following the adoption of the Pre-School Learning Allowance 2012 Memorandum & Articles of Association, which now allows members of staff to become Trustees/Directors, Mrs S Scovell was appointed as a Trustee and Director on 18 November 2013. As highlighted in note 5, Mrs Scovell was paid remuneration for her role in the Pre-school but received no remuneration in her capacity as Trustee/Director.

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BRENCHLEY PRESCHOOL

England & Wales - Charity number 1103545

Accounts

Our ref: DB/JD
Your ref:

3 October 2024

Private and Confidential
Mrs C Edler
Brenchley Pre-School Limited
Brenchley Road
Brenchley
Tonbridge
Kent TN12 7NY



McCabe Ford Williams

Bank Chambers
61 High Street
Cranbrook
TN17 3EG

Tel 01580 714111

cranbrook@mfw.co.uk
mfw.co.uk

Dear Clare

Accounts for the Year Ended 31 August 2024

Further to our exchange of emails, I enclose the following:

- The full financial statements. We will need to file a full copy of the accounts with Companies House and the Charities Commission plus you and I will need a copy. Therefore, please could you print off four complete sets. If the figures are approved, please could you arrange for Page 3 to be signed by Victoria and Page 7 by you and Victoria and the four sets sent to me to complete my report. I will then send a copy back to you and file copies with Companies House and the Charities Commission.
- The SOFA and Balance Sheet and fundraising schedule in more detail than in the full accounts for the meeting;
- The Letter of Representation. This is your confirmation that you have made available to us all information and explanations necessary to enable us to prepare accurate accounts. Please can you arrange for the representation letter to be prepared on your headed paper and for it then to be signed at the same time the accounts are approved and sent to me for my files.

If you have any queries, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'David Boobyer', with a long horizontal flourish extending to the right.

David Boobyer

Partners: Clair Rayner FCA DGA Ian Pascall FCA John Sheather FCA David Boobyer FCA Martin Humphreys FCCA Barrie Wright FCA
Emma Mason FCA CTA Ashley Phillips FCCA Leigh Jones FCCA Jonathan Fullarton FCA Mark Greenwood FCA Lee Phillips FCCA
Associates: David Horn ACA FCCA Robert Home ACCA

Also at: Ashford Dover Heme Bay Maidstone Sittingbourne

Registered to carry on audit work in the UK, regulated for a range of investment business activities, and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.



Our ref: DB/JD
Your ref:

3 October 2024

Private and Confidential
Mrs C Edler
Brenchley Pre-School Limited
Brenchley Road
Brenchley
Tonbridge
Kent TN12 7NY



McCabe Ford Williams

Bank Chambers
61 High Street
Cranbrook
TN17 3EG

Tel 01580 714111

cranbrook@mfw.co.uk
mfw.co.uk

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Accounts for the Year Ended 31 August 2024

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A handwritten signature in black ink, appearing to read 'David Boobyer', with a long horizontal flourish extending to the right.

David Boobyer

Partners: Clair Rayner FCA DGA Ian Pascall FCA John Sheather FCA David Boobyer FCA Martin Humphreys FCCA Barrie Wright FCA
Emma Mason FCA CTA Ashley Phillips FCCA Leigh Jones FCCA Jonathan Fullarton FCA Mark Greenwood FCA Lee Phillips FCCA
Associates: David Horn ACA FCCA Robert Home ACCA

Also at: Ashford Dover Heme Bay Maidstone Sittingbourne

Registered to carry on audit work in the UK, regulated for a range of investment business activities, and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.



ON BRENCHLEY PRE-SCHOOL LIMITED HEADED PAPER

McCabe Ford Williams
Bank Chambers
High Street
Cranbrook
Kent
TN17 3EG

10 October 2024

Dear Sirs

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 report on the Company's financial statements for the year ended 31 August 2024. These enquiries have included inspection of supporting documentation where appropriate. 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 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 Company was entitled to exemption under section 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial year ended 31 August 2023 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 directors, as set out in the terms of your engagement letter under the Companies Act 2006, for preparing financial statements (which you have prepared on our behalf) in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view.
- 5.** All the transactions undertaken by the Company have been properly reflected and recorded in the accounting records.
- 6.** All the accounting records and related financial information, including minutes of all management and shareholders' meetings have been made available to you for the purpose of your work.

ASSETS AND LIABILITIES

7. The Company has satisfactory title to all assets and there are no liens or encumbrances on the Company's assets, except for those that are disclosed as applicable in the notes to the financial statements.
8. The net book amounts at which fixed assets are stated in the Balance Sheet were arrived at after providing for depreciation on a scale sufficient to cover obsolescence as well as wear and tear and thus to reduce the net book amounts of the assets to their residual value by the time they become no longer economically useful to the Company.
9. At the balance sheet date there were no material commitments under contracts placed for capital expenditure.
10. The other current assets shown in the Balance Sheet are all expected to produce on realisation in the ordinary course of business at least the amounts at which they are stated.
11. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as applicable. The accounts treated in the Balance Sheet as provisions for liabilities, losses and diminution in value of assets are not greater than the sums reasonably required for those purposes.
12. All income which arose up to the date of the Balance Sheet has been brought into account.
13. The Balance Sheet includes all cash and bank accounts and all other assets of the Company required to be included therein.
14. 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.

LOANS AND ARRANGEMENTS

15. The Company has not granted any advances or credits to, or made guarantees on behalf of, directors.
16. None of the directors or trustees received any remuneration or benefits-in-kind for their roles as directors or trustees during the year.

LEGAL CLAIMS

17. 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 as applicable in the financial statements.

LAWS AND REGULATIONS

18. 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

19. Related party relationships and transactions have been appropriately accounted for and disclosed as applicable 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 the requirements of company law or accounting standards. In particular, those related party transactions that are not disclosed are all transacted in accordance with “normal market conditions”.

SUBSEQUENT EVENTS

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

INTERNAL CONTROL AND FRAUD

21. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

22. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

23. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity’s financial statements communicated by current or former employees, analysts, regulators or others.

GOING CONCERN

24. We believe that the Company'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 Company's needs. 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 Company's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully
For and on behalf of the board of directors

.....
Mrs V Relle- Director & Chairman
Director

.....
Mrs S Scovell -

BRENCHLEY PRESCHOOL

England & Wales - Charity number 1103545

Accounts

REGISTERED COMPANY NUMBER: 5022458 (England and Wales)
REGISTERED CHARITY NUMBER:

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Brenchley Pre-School Limited

McCabe Ford Williams
Bank Chambers
61 High Street
Cranbrook
Kent
TN17 3EG

Brenchley Pre-School Limited

Contents of the Financial Statements
for the Year Ended 31 August 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Memorandum and Articles of Association sets out the charitable objectives for which Brenchley Pre-School Limited is established. The charity's objectives are the education and care of pre-school age children.

Significant activities

Brenchley Pre-School is run by a Committee elected at the annual general meeting. Its objectives are the education and care of pre-school age children between the ages of 2 and 4. The Nursery Class for 2-3 year olds and the Lions Class for 3-4 year olds.

Fourteen staff were employed during the year: Thirteen qualified practitioners and a bookkeeper.

Parents, staff and Committee Members organise fundraising events to augment fee income and KCC funding.

Public benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The financial activities of the Pre-School are set out in the attached statement of financial activities. The Pre-School has an operating surplus for the year of £5,173 (2022: £21,518).

FINANCIAL REVIEW

Reserves policy

The charity has a reserves policy whereby sufficient funds are retained to meet any redundancy obligations if the Pre-School has to close. Should the funds be insufficient to cover the redundancies the sale of equipment could be used to offset this amount. The Trustees are committed to returning the reserves back to a healthy surplus. At 31 August 2023, accumulated reserves totalled £76,822 (2022: £71,649).

The improvement in the financial position has primarily been driven by increase in the rates for private fees and the introduction of Breakfast and Twilight (after school) club, in September 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The pre-school is governed by the Pre-School Learning Alliance Memorandum and Articles of Association for Pre-Schools 2012 (Companies Acts 2006).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Committee Members are elected at the annual general meeting and are parents of children at the pre-school or people with local involvement.

The following members have acted on the Committee during the year ended 31 August 2023:

Company Directors & Trustees

Victoria Relle	Trustee and Chairman	Appointed 15 October 2013
Sarah Cox	Trustee and Treasurer	Resigned 31 July 2021
Clare Edler	Trustee and Treasurer	Appointed 1 August 2021
Sian Scovell	Trustee	Appointed 18 November 2013

Other Committee Members are:

Kelly Harper (Trustee)	Anna Fowler
Julia Lewer (Trustee)	Mercy Lowe

Organisational structure

The Committee is split into the Management Committee consisting of Chair, Treasurer and Manager (all Directors/Trustees). All other Committee Members belong to the Fundraising (PTA) Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

5022458 (England and Wales)

Registered Charity number

Registered office

Brenchley Road
Brenchley
Tonbridge
Kent
TN12 7NY

Trustees

Mrs V Relle
Mrs S Scovell
Mrs C Edler
Mrs K Harper
Mrs K Snell (resigned 13.10.22)
Mrs J Lewer (appointed 13.10.22)

Company Secretary

Mrs V Relle

Brenchley Pre-School Limited

Report of the Trustees
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

McCabe Ford Williams
Bank Chambers
61 High Street
Cranbrook
Kent
TN17 3EG

Solicitors

Warners Solicitors
16 South Park
Sevenoaks
Kent
TN13 1AN

Bankers

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Approved by order of the board of trustees on 19 October 2023 and signed on its behalf by:

Mrs V Relle - Trustee

Independent examiner's report to the trustees of Brenchley Pre-School Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. 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.

DNA Boobbyer

McCabe Ford Williams
Bank Chambers
61 High Street
Cranbrook
Kent
TN17 3EG

Date:October 2023

Brenchley Pre-School Limited

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		63	1,264
Charitable activities			
Pre-School Provision		217,065	204,395
Other trading activities	2	4,301	6,157
Investment income	3	6	2
Other income		-	8,924
Total		<u>221,435</u>	<u>220,742</u>
EXPENDITURE ON			
Raising funds		829	1,743
Charitable activities			
Pre-School Provision		215,432	197,481
Total		<u>216,261</u>	<u>199,224</u>
NET INCOME		5,174	21,518
RECONCILIATION OF FUNDS			
Total funds brought forward		71,649	50,131
TOTAL FUNDS CARRIED FORWARD		<u><u>76,823</u></u>	<u><u>71,649</u></u>

The notes form part of these financial statements

Brenchley Pre-School Limited

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	8	13,630	12,169
CURRENT ASSETS			
Stocks	9	1,452	795
Debtors	10	3,688	2,202
Cash at bank		60,505	60,334
		<hr/>	<hr/>
		65,645	63,331
CREDITORS			
Amounts falling due within one year	11	(2,452)	(3,851)
		<hr/>	<hr/>
NET CURRENT ASSETS		63,193	59,480
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		76,823	71,649
		<hr/>	<hr/>
NET ASSETS		76,823	71,649
		<hr/>	<hr/>
FUNDS	12		
Unrestricted funds		76,823	71,649
		<hr/>	<hr/>
TOTAL FUNDS		76,823	71,649
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Brenchley Pre-School Limited

Balance Sheet - continued

31 August 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2023 and were signed on its behalf by:

V Relle - Trustee

C Edler - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grant income received relating to periods after the year end is treated as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on cost

Assets held on incorporation have been valued at their estimated depreciated market value at that time. All additions are valued at historical cost. The charity capitalises items of equipment which are expected to be of continuing use and which cost more than £100.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The charity has recorded a surplus for the past 3 years after recording a deficit in 2019. The surplus has arisen from an increase in private fees and increased pre-school numbers from extending the provision to wrap-around care and opening up for 2 year olds to have full day care. This has generated additional income and allowed for additional staff numbers to be employed and has resulted in an increase in associated costs. Therefore, the accounts have been prepared on a going concern basis.

Covid Grant Income

The company has furloughed staff during the Covid-19 pandemic and made claims for government furlough grants. The grants are recognised on an accruals basis, matched in the period against the staff costs that they relate to, and recorded as grant income in the accounts.

The company has received a discretionary Covid grant from Tunbridge Wells Borough Council during the previous year.

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	3,040	5,221
Uniform Sales	1,261	936
	<u>4,301</u>	<u>6,157</u>

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	<u>6</u>	<u>2</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	3,153	1,099

5. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Committee Members or to any person or persons known to be connected to them aside from as noted below.

Following the adoption of the Pre-School Learning Allowance 2012 Memorandum & Articles of Association, which now allows members of staff to become Trustees/Directors, Mrs S Scovell was appointed as a Trustee and Director on 18 November 2013. As included in Note 6, Mrs Scovell was paid remuneration for her role in the Pre-school but received no remuneration in her capacity as Trustee/Director.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Committee Members have been reimbursed for expenses incurred in pursuance of the Charity's activities.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Qualified Pre-School Staff	13	12
Administrator	1	1
	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,264
Charitable activities	
Pre-School Provision	204,395
Other trading activities	6,157
Investment income	2
Other income	8,924
Total	<u>220,742</u>
EXPENDITURE ON	
Raising funds	1,743
Charitable activities	
Pre-School Provision	197,481
Total	<u>199,224</u>
NET INCOME	21,518
RECONCILIATION OF FUNDS	
Total funds brought forward	50,131
TOTAL FUNDS CARRIED FORWARD	<u><u>71,649</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2022	64,354	21,069	85,423
Additions	2,776	1,838	4,614
	<u>67,130</u>	<u>22,907</u>	<u>90,037</u>
DEPRECIATION			
At 1 September 2022	52,825	20,429	73,254
Charge for year	2,605	548	3,153
	<u>55,430</u>	<u>20,977</u>	<u>76,407</u>
NET BOOK VALUE			
At 31 August 2023	<u>11,700</u>	<u>1,930</u>	<u>13,630</u>
At 31 August 2022	<u>11,529</u>	<u>640</u>	<u>12,169</u>

9. STOCKS

	31.8.23	31.8.22
	£	£
Stocks	1,452	795
	<u>1,452</u>	<u>795</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Prepayments	3,688	2,202
	<u>3,688</u>	<u>2,202</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Social security and other taxes	1,602	2,920
Accruals and deferred income	850	931
	<u>2,452</u>	<u>3,851</u>

12. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At
	£	£	31.8.23
			£
Unrestricted funds			
General fund	71,649	5,174	76,823
	<u>71,649</u>	<u>5,174</u>	<u>76,823</u>
TOTAL FUNDS	<u>71,649</u>	<u>5,174</u>	<u>76,823</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	221,435	(216,261)	5,174
	<u>221,435</u>	<u>(216,261)</u>	<u>5,174</u>
TOTAL FUNDS	<u>221,435</u>	<u>(216,261)</u>	<u>5,174</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At
	£	£	31.8.22
			£
Unrestricted funds			
General fund	50,131	21,518	71,649
	<u>50,131</u>	<u>21,518</u>	<u>71,649</u>
TOTAL FUNDS	<u>50,131</u>	<u>21,518</u>	<u>71,649</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,742	(199,224)	21,518
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>220,742</u>	<u>(199,224)</u>	<u>21,518</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	50,131	26,692	76,823
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,131</u>	<u>26,692</u>	<u>76,823</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	442,177	(415,485)	26,692
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>442,177</u>	<u>(415,485)</u>	<u>26,692</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

14. ULTIMATE CONTROLLING PARTY

The company is controlled by its Trustees. There is no ultimate controlling party.

15. LIMITED LIABILITY

The company is Limited by Guarantee. The company has no share capital and the liability of the members is limited. In the event of the company being wound up the liability for each member shall not exceed £1.

Brenchley Pre-School Limited

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63	1,264
Other trading activities		
Fundraising events	3,040	5,221
Uniform Sales	1,261	936
	<hr/>	<hr/>
	4,301	6,157
Investment income		
Deposit account interest	6	2
Charitable activities		
Pre-School Fees	96,203	88,944
Grants	120,862	115,451
	<hr/>	<hr/>
	217,065	204,395
Other income		
Discretionary Covid Grant	-	8,924
	<hr/>	<hr/>
Total incoming resources	221,435	220,742
EXPENDITURE		
Other trading activities		
Fundraising costs	23	83
Uniform costs	806	1,660
	<hr/>	<hr/>
	829	1,743
Charitable activities		
Wages	164,853	153,289
Social security	6,228	5,626
Pensions	2,934	2,792
Postage, Photocopier & stationery	12,903	12,535
Staff training	735	894
Rent & services	10,925	10,925
Educational Aids & Equipment	5,978	4,547
Pre-School Snacks	2,377	1,856
Insurance/PLA	1,473	1,425
Carried forward	208,406	193,889

This page does not form part of the statutory financial statements

Brenchley Pre-School Limited

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
Charitable activities		
Brought forward	208,406	193,889
Repairs & maintenance	519	383
Rates	1,725	1,207
Short leasehold	2,605	824
Fixtures and fittings	548	275
	<hr/>	<hr/>
	213,803	196,578
Support costs		
Governance costs		
Accountancy fees	850	820
Legal fees	779	83
	<hr/>	<hr/>
	1,629	903
	<hr/>	<hr/>
Total resources expended	216,261	199,224
	<hr/>	<hr/>
Net income	5,174	21,518
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

BRENCHLEY PRESCHOOL

England & Wales - Charity number 1103545

Accounts

REGISTERED COMPANY NUMBER: 5022458 (England and Wales)
REGISTERED CHARITY NUMBER: 1103545

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022
for
Brenchley Pre-School Limited

McCabe Ford Williams
Bank Chambers
61 High Street
Cranbrook
Kent
TN17 3EG

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for the Year Ended 31 August 2022

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Report of the Trustees
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Memorandum and Articles of Association sets out the charitable objectives for which Brenchley Pre-School Limited is established. The charity's objectives are the education and care of pre-school age children.

Significant activities

Brenchley Pre-School is run by a Committee elected at the annual general meeting. Its objectives are the education and care of pre-school age children between the ages of 2 and 4. The Nursery Class for 2-3 year olds and the Lions Class for 3-4 year olds.

Ten staff were employed during the year: Nine qualified practitioners and a bookkeeper.

Parents, staff and Committee Members organise fundraising events to augment fee income and KCC funding.

Public benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The financial activities of the Pre-School are set out in the attached statement of financial activities. The Pre-School has an operating surplus for the year of £21,518 (2021: £29,093).

FINANCIAL REVIEW

Reserves policy

The charity has a reserves policy whereby sufficient funds are retained to meet any redundancy obligations if the Pre-School has to close. Should the funds be insufficient to cover the redundancies the sale of equipment could be used to offset this amount. The Trustees are committed to returning the reserves back to a healthy surplus. At 31 August 2022, accumulated reserves totalled £71,649 (2021: £50,131).

The improvement in the financial position has primarily been driven by increase in the rates for private fees and the introduction of Breakfast and Twilight (after school) club, in September 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The pre-school is governed by the Pre-School Learning Alliance Memorandum and Articles of Association for Pre-Schools 2012 (Companies Acts 2006).

Report of the Trustees
for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Committee Members are elected at the annual general meeting and are parents of children at the pre-school or people with local involvement.

The following members have acted on the Committee during the year ended 31 August 2021:

Company Directors & Trustees

Victoria Relle	Trustee and Chairman	Appointed 15 October 2013
Sarah Cox	Trustee and Treasurer	Resigned 31 July 2021
Clare Edler	Trustee and Treasurer	Appointed 1 August 2021
Sian Scovell	Trustee	Appointed 18 November 2013

Other Committee Members are:

Kelly Harper (Trustee)	Anna Fowler	Annabel Hawkes
Katie Snell (Trustee)	Mercy Lowe	Julia Lewer
Karen Bowles (Trustee)	Laura Van Oorschot	Alexandra Stansall

Organisational structure

The Committee is split into the Management Committee consisting of Chair, Treasurer and Manager (all Directors/Trustees). All other Committee Members belong to the Fundraising (PTA) Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
5022458 (England and Wales)

Registered Charity number
1103545

Registered office
Brenchley Road
Brenchley
Tonbridge
Kent
TN12 7NY

Trustees

Mrs V Relle
Mrs S Scovell
Mrs C Edler
Mrs K Harper
Mrs K Snell

Company Secretary

Mrs V Relle

Report of the Trustees
for the Year Ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

McCabe Ford Williams

Bank Chambers

61 High Street

Cranbrook

Kent

TN17 3EG

Solicitors

Warners Solicitors

16 South Park

Sevenoaks

Kent

TN13 1AN

Bankers

Santander UK plc

Bridle Road

Bootle

Merseyside

L30 4GB

Approved by order of the board of trustees on 13 October 2022 and signed on its behalf by:

Mrs V Relle - Trustee

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

Independent examiner's report to the trustees of Brenchley Pre-School Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended
31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. 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.

DNA Boobbyer
FCA
McCabe Ford Williams
Bank Chambers
61 High Street
Cranbrook
Kent
TN17 3EG

13 October 2022

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,264	471
Charitable activities Pre-School Provision		204,395	199,342
Other trading activities	2	6,157	3,166
Investment income	3	2	1
Other income		8,924	6,000
Total		<u>220,742</u>	<u>208,980</u>
EXPENDITURE ON			
Raising funds		1,743	1,698
Charitable activities Pre-School Provision		197,481	178,105
Total		<u>199,224</u>	<u>179,803</u>
NET INCOME		21,518	29,177
RECONCILIATION OF FUNDS			
Total funds brought forward		50,131	20,954
TOTAL FUNDS CARRIED FORWARD		<u><u>71,649</u></u>	<u><u>50,131</u></u>

The notes form part of these financial statements

Balance Sheet
31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
FIXED ASSETS			
Tangible assets	8	12,169	915
CURRENT ASSETS			
Stocks	9	795	1,160
Debtors	10	2,202	2,287
Cash at bank		60,334	61,300
		<u>63,331</u>	<u>64,747</u>
CREDITORS			
Amounts falling due within one year	11	(3,851)	(15,531)
		<u>59,480</u>	<u>49,216</u>
NET CURRENT ASSETS			
		<u>59,480</u>	<u>49,216</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>71,649</u>	<u>50,131</u>
NET ASSETS			
		<u>71,649</u>	<u>50,131</u>
FUNDS			
Unrestricted funds	12	71,649	50,131
		<u>71,649</u>	<u>50,131</u>
TOTAL FUNDS			
		<u>71,649</u>	<u>50,131</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 August 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 October 2022 and were signed on its behalf by:

V Relle - Trustee

C Edler - Trustee

Notes to the Financial Statements
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grant income received relating to periods after the year end is treated as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Over period of lease
Fixtures and fittings	- 20% on cost

Assets held on incorporation have been valued at their estimated depreciated market value at that time. All additions are valued at historical cost. The charity capitalises items of equipment which are expected to be of continuing use and which cost more than £100.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The charity has recorded a surplus for the past 3 years after recording a deficit in 2019. The surplus has arisen from an increase in private fees and increased pre-school numbers from extending the provision to wrap-around care and opening up for 2 year olds to have full day care. This has generated additional income and allowed for additional staff numbers to be employed and has resulted in an increase in associated costs. Therefore, the accounts have been prepared on a going concern basis.

Covid Grant Income

The company has furloughed staff during the Covid-19 pandemic and made claims for government furlough grants. The grants are recognised on an accruals basis, matched in the period against the staff costs that they relate to, and recorded as grant income in the accounts.

The company has received a discretionary Covid grant from Tunbridge Wells Borough Council during the previous year.

2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Fundraising events	5,221	2,613
Uniform Sales	936	553
	<u>6,157</u>	<u>3,166</u>

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	<u>2</u>	<u>1</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22	31.8.21
	£	£
Depreciation - owned assets	1,099	1,168
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Committee Members or to any person or persons known to be connected to them aside from as noted below.

Following the adoption of the Pre-School Learning Allowance 2012 Memorandum & Articles of Association, which now allows members of staff to become Trustees/Directors, Mrs S Scovell was appointed as a Trustee and Director on 18 November 2013. As included in Note 6, Mrs Scovell was paid remuneration for her role in the Pre-school but received no remuneration in her capacity as Trustee/Director.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Committee Members have been reimbursed for expenses incurred in pursuance of the Charity's activities.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Qualified Pre-School Staff	12	10
Administrator	1	1
	<u> </u>	<u> </u>
	13	11
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	471
Charitable activities Pre-School Provision	199,342
Other trading activities	3,166
Investment income	1
Other income	6,000
Total	<u>208,980</u>
EXPENDITURE ON	
Raising funds	1,698
Charitable activities Pre-School Provision	178,105
Total	<u>179,803</u>
NET INCOME	29,177
RECONCILIATION OF FUNDS	
Total funds brought forward	20,954
TOTAL FUNDS CARRIED FORWARD	<u><u>50,131</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2021	52,001	21,069	73,070
Additions	12,353	-	12,353
	<u>64,354</u>	<u>21,069</u>	<u>85,423</u>
At 31 August 2022	64,354	21,069	85,423
DEPRECIATION			
At 1 September 2021	52,001	20,154	72,155
Charge for year	824	275	1,099
	<u>52,825</u>	<u>20,429</u>	<u>73,254</u>
At 31 August 2022	52,825	20,429	73,254
NET BOOK VALUE			
At 31 August 2022	<u>11,529</u>	<u>640</u>	<u>12,169</u>
At 31 August 2021	<u>-</u>	<u>915</u>	<u>915</u>

9. STOCKS

	31.8.22	31.8.21
	£	£
Stocks	795	1,160
	<u>795</u>	<u>1,160</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	-	471
Prepayments	2,202	1,816
	<u>2,202</u>	<u>2,287</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Social security and other taxes	2,920	819
Accruals and deferred income	931	819
Deferred government grants	-	13,893
	<u>3,851</u>	<u>15,531</u>

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	50,131	21,518	71,649
	<u>50,131</u>	<u>21,518</u>	<u>71,649</u>
TOTAL FUNDS	<u>50,131</u>	<u>21,518</u>	<u>71,649</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	220,742	(199,224)	21,518
	<u>220,742</u>	<u>(199,224)</u>	<u>21,518</u>
TOTAL FUNDS	<u>220,742</u>	<u>(199,224)</u>	<u>21,518</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	20,954	29,177	50,131
	<u>20,954</u>	<u>29,177</u>	<u>50,131</u>
TOTAL FUNDS	<u>20,954</u>	<u>29,177</u>	<u>50,131</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,980	(179,803)	29,177
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>208,980</u>	<u>(179,803)</u>	<u>29,177</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	20,954	50,695	71,649
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>20,954</u>	<u>50,695</u>	<u>71,649</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	429,722	(379,027)	50,695
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>429,722</u>	<u>(379,027)</u>	<u>50,695</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

14. ULTIMATE CONTROLLING PARTY

The company is controlled by its Trustees. There is no ultimate controlling party.

15. LIMITED LIABILITY

The company is Limited by Guarantee. The company has no share capital and the liability of the members is limited. In the event of the company being wound up the liability for each member shall not exceed £1.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22	31.8.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,264	471
Other trading activities		
Fundraising events	5,221	2,613
Uniform Sales	936	553
	6,157	3,166
Investment income		
Deposit account interest	2	1
Charitable activities		
Pre-School Fees	88,944	91,632
Grants	115,451	107,710
	204,395	199,342
Other income		
Discretionary Covid Grant	8,924	6,000
	8,924	6,000
Total incoming resources	220,742	208,980
EXPENDITURE		
Other trading activities		
Fundraising costs	83	78
Uniform costs	1,660	1,620
	1,743	1,698
Charitable activities		
Wages	153,289	137,493
Social security	5,626	4,298
Pensions	2,792	2,530
Postage, Photocopier & stationery	12,535	10,158
Staff training	894	280
Carried forward	175,136	154,759

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22	31.8.21
	£	£
Charitable activities		
Brought forward	175,136	154,759
Rent & services	10,925	10,925
Educational Aids & Equipment	4,547	4,182
Pre-School Snacks	1,856	1,258
Insurance/PLA	1,425	1,275
Repairs & maintenance	383	385
Rates	1,207	2,734
Recruitment and advertising	-	502
Short leasehold	824	-
Fixtures and fittings	275	1,169
	<hr/>	<hr/>
	196,578	177,189
 Support costs		
Governance costs		
Accountancy fees	820	820
Legal fees	83	96
	<hr/>	<hr/>
	903	916
	<hr/>	<hr/>
Total resources expended	199,224	179,803
	<hr/>	<hr/>
Net income	21,518	29,177
	<hr/> <hr/>	<hr/> <hr/>

BRENCHLEY PRESCHOOL

England & Wales - Charity number 1103545

Accounts

**Brenchley Pre-School Limited
(A Company Limited by Guarantee)**

Company Number 5022458 (England and Wales)

Charity Number 1103545

**Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 August 2021**

Brenchley Pre-School Limited
Charity Number 1103545

**Index to the Financial Statements
for the Year Ended 31 August 2021**

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Brenchley Pre-School Limited
Charity Number 1103545

Legal and Administrative Information
for the Year Ended 31 August 2021

Constitution: Brenchley Pre-School Limited is a Company Limited by Guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity Number: 1103545. Company Number: 5022458.

Trustees: These are appointed in accordance with the Articles of Association of the company and such trustees are directors of the company for the purposes of the Companies Act 2006.

The Trustees & Directors during the year under review were:

Mrs V Relle	Chairman	Appointed 15 October 2013
Mrs C Edler		Appointed 1 August 2021
Mrs S Scovell		Appointed 18 November 2013
Mrs S Cox		Resigned 31 July 2021

Secretary: Mrs V Relle

Registered Office: Brenchley Pre-School Limited
Brenchley Road
Brenchley
Tonbridge
Kent TN12 7NY

Bankers: Santander UK plc
Bridle Road
Bootle
Merseyside L30 4GB

Brenchley Pre-School Limited
Charity Number 1103545

Legal and Administrative Information
for the Year Ended 31 August 2021

Accountants:

McCabe Ford Williams
Statutory Auditor &
Chartered Accountants
Bank Chambers
61 High Street
Cranbrook
Kent TN17 3EG

Solicitors:

Warners Solicitors
16 South Park
Sevenoaks
Kent TN13 1AN

Brenchley Pre-School Limited
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

Incorporation

The Charity was incorporated on 22 January 2004.

Governing Document

The pre-school is governed by the Pre-School Learning Alliance Memorandum and Articles of Association for Pre-Schools 2012 (Companies Acts 2006).

Charitable Objectives

The Memorandum and Articles of Association sets out the charitable objectives for which Brenchley Pre-School Limited is established. The charity's objectives are the education and care of pre-school age children.

Policies to Achieve the Objectives

Brenchley Pre-School is run by a Committee elected at the annual general meeting. Its objectives are the education and care of pre-school age children between the ages of 2 and 4. The Nursery Class for 2-3 year olds and the Lions Class for 3-4 year olds.

Eleven staff were employed during the year: Ten qualified practitioners and a bookkeeper.

Parents, staff and Committee Members organise fundraising events to augment fee income and KCC funding.

Committee Member Selection Method

The Committee Members are elected at the annual general meeting and are parents of children at the pre-school or people with local involvement.

Report of the Trustees
for the Year Ended 31 August 2021

Committee Members

The following members have acted on the Committee during the year ended 31 August 2021:

Company Directors:

Victoria Relle	Trustee and Chairman	Appointed 15 October 2013
Clare Edler	Trustee and Treasurer	Appointed 1 August 2021
Sarah Cox	Trustee and Treasurer	Resigned 31 July 2021
Sian Scovell	Trustee	Appointed 17 January 2019

Other Committee Members are:

Kelly Harper (Trustee)	Kylie Daniels	Emily McNulty
Katie Snell (Trustee)	Fiona McAndrew	Megan Hicks
Hayley Jeneke	Emma Stanbridge	Karen Bowles
Alex McCaskill	Celia Scholtz	

The Committee is split into the Management Committee consisting of Chair, Treasurer and Manager (all Directors/Trustees). All other Committee Members belong to the Fundraising (PTA) Committee.

Review of Financial Activities and achievements during the year:

The financial activities of the Pre-School are set out in the attached statement of financial activities. The Pre-School has an operating surplus for the year of £29,178 (2020: a surplus of £9,308).

Reserves Policy:

The charity has a reserves policy whereby sufficient funds are retained to meet any redundancy obligations if the Pre-School has to close. Should the funds be insufficient to cover the redundancies the sale of equipment could be used to offset this amount. The Trustees are committed to returning the reserves back to a healthy surplus. At 31 August 2021, accumulated reserves totalled £50,132 (2020: £20,954).

The improvement in the financial position has primarily been driven by increase in the rates for private fees and the introduction of Breakfast and Twilight (after school) club, in September 2019.

Report of the Trustees
for the Year Ended 31 August 2021

Review of Major Risks:

The Committee consider that there are no major financial risks aside from the redundancy obligations referred to above. The Pre-School does not own the property from which it operates but does own its equipment which could be sold to meet its liabilities in the event of closure.

The Pre-School is required to comply with the health & safety regulations. It has a health & safety policy, carries out risk assessments and has an officer specifically appointed to monitor compliance.

The Pre-School complies with the Ofsted requirement to have enhanced Data Baring Service (DBS) and Ofsted checks for staff and trustees.

Public Benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Brenchley Pre-School Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Brenchley Pre-School Limited
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2021

Independent Examiners

The independent examiners, McCabe Ford Williams, will be proposed for re-appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 October 2021 and signed on its behalf by:

Mrs V Relle – Director

Brenchley Pre-School Limited
Charity Number 1103545

Independent Examiner's Report To The Trustees Of Brenchley Pre-School Limited

I report on the accounts of the Company for the Year Ended 31 August 2021, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 2011;
- 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 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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) have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

October 2021

DNA Boobbyer FCA
McCabe Ford Williams
Statutory Auditors and Chartered Accountants

Bank Chambers
61 High Street
CRANBROOK
Kent TN17 3EG

Statement of Financial Activities
for the Year Ended 31 August 2021

	Note	Year Ended 31 August 2021		Year Ended 31 August 2020	
		Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Income and Endowments from					
Donations and legacies		-	-	605	605
Charitable activities					
Pre-School Provision	2	199,813	199,813	149,327	149,327
Other trading income					
Fundraising	3	2,612	2,612	6,049	6,049
Sale of uniforms	4	553	553	587	587
TWB Council Covid Grant		6,000	6,000	-	-
Investment Income		-	-	15	15
Total		<u>208,979</u>	<u>208,979</u>	<u>156,584</u>	<u>156,584</u>
Expenditure on					
Raising funds					
Fundraising costs	2	78	78	33	33
Purchase of uniforms	4	1,620	1,620	467	467
Charitable activities					
Pre-School Provision	5	176,919	176,919	145,434	145,434
Governance costs	6	1,185	1,185	1,340	1,340
Total		<u>179,801</u>	<u>179,801</u>	<u>147,275</u>	<u>147,275</u>
Net Income/(Expenditure)		29,178	29,178	9,308	9,308
Reconciliation of Funds & (Losses)					
Total funds brought forward at 1 September 2020		20,954	20,954	11,646	11,646
Total funds carried forward at 31 August 2021		<u>50,132</u>	<u>50,132</u>	<u>20,954</u>	<u>20,954</u>

All income and expenditure has arisen from continuing activities.

The notes form part of the financial statements

Balance Sheet
for the Year Ended 31 August 2021

	Note	31 August 2021	31 August 2020
Fixed Assets:			
Tangible assets	8	<u>916</u>	<u>1,319</u>
Total Fixed Assets		916	1,319
Current Assets:			
Stock		1,160	1,546
Debtors	9	2,287	6,901
Cash at bank and in hand		<u>61,300</u>	<u>13,242</u>
Total Current Assets		<u>64,748</u>	<u>21,689</u>
Creditors: Amounts falling due within one year	10	<u>15,531</u>	<u>2,053</u>
Net Current Assets		49,216	19,636
Total Assets Less Current Liabilities:		<u><u>50,132</u></u>	<u><u>20,954</u></u>
Funds:			
Unrestricted Income Funds		50,132	20,954
Total Charity Funds		<u><u>50,132</u></u>	<u><u>20,954</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company of the company as at the end of each financial year end of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 21 October 2021 and were signed on its behalf by:

.....
 Mrs V Relle
 Trustee

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Covid Grant Income

The company has furloughed staff during the Covid-19 pandemic and made claims for government furlough grants. The grants are recognised on an accruals basis, matched in the period against the staff costs that they relate to, and recorded as grant income in the accounts.

The company has received a discretionary Covid grant from Tunbridge Wells Borough Council during the year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stock

Stock is valued at the lower of cost and net realisable value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets

Assets held on incorporation have been valued at their estimated depreciated market value at that time. All additions are valued at historical cost. The charity capitalises items of equipment which are expected to be of continuing use and which cost more than £200. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture and Equipment	- 5 years on a straight-line basis
Leasehold Improvements	- over term of lease (5 years)

Fund restriction

All of the funds are unrestricted. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1.(cont) Accounting Policies (continued)

Going concern

The charity recorded a surplus in both 2020 and 2021 after recording a deficit in 2019. The surplus has arisen from an increase in private fees and increased pre-school numbers from extending the provision to wrap-around care and opening up for 2 year olds to have full day care. This has generated additional income and allowed for additional staff numbers to be employed and has resulted in an increase in associated costs. Therefore, the accounts have been prepared on a going concern basis.

Notes to the Financial Statements
for the Year Ended 31 August 2021

2. Charitable Activities - Pre-School Provision

	31.8.21	31.8.20
Pre-School Fees	92,104	55,708
Early Years Grants from Kent County Council	98,803	85,008
FF2 Grants from Kent County Council	6,534	8,612
Other Grants from Kent County Council	2,373	-
	<u>199,813</u>	<u>149,327</u>

Registrations are included in Pre-School Fees.

3. Income from Fundraising/Fundraising Costs

	Year ended 31 August 2021			Year ended 31 August 2020		
	Income	Expenditure	Net Income	Income	Expenditure	Net Income
Christmas Cards, Letters & Fair	1,398	33	1,365	1,569	33	1,536
Gift Aid	-	-	-	1,158	-	1,158
Sponsored Wellie Throw	-	-	-	602	-	602
Quiz Night	-	-	-	500	-	500
May Fair	-	-	-	-	-	-
Waitrose Tokens	333	-	333	-	-	-
Easter Craft Pack	105	34	71	-	-	-
Leavers Book & Photos	130	-	130	-	-	-
CDs & DVDs	99	11	88	-	-	-
Easter Egg Hunt	-	-	-	-	-	-
Barn Dance	-	-	-	-	-	-
Sponsored Tub Fill	-	-	-	1,098	-	1,098
Brenchley Village Day	-	-	-	38	-	38
TW Lotto	547	-	547	496	-	496
Disco	-	-	-	184	-	184
Paypal Giving Fund	-	-	-	404	-	404
Cake Sale	-	-	-	-	-	-
Sale of Ice Cream	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>2,612</u>	<u>78</u>	<u>2,534</u>	<u>6,049</u>	<u>33</u>	<u>6,016</u>

4. Uniforms

	31.8.21	31.8.20
Uniform Sales	553	587
	<u>553</u>	<u>587</u>
Uniform costs	1,620	467
	<u>1,620</u>	<u>467</u>

Notes to the Financial Statements
for the Year Ended 31 August 2021

5. Charitable Expenditure

	31.8.21	31.8.20
Salaries	137,493	123,564
Employer's National Insurance	4,298	4,668
Staff Pensions	2,530	2,215
Furlough Grant Claims	-	(12,278)
Other Staff Costs	502	-
Staff Training	280	155
Pre-School Rent	10,925	9,104
Rates	2,734	2,239
Educational Aids & Equipment	4,182	2,802
Fruit & Other	1,258	943
Repairs and Renewals	385	372
Postage, Telephone & Photocopying	9,887	8,544
Stationery	-	-
Insurance/PLA	1,275	1,257
Depreciation	1,169	1,848
Loss on disposal of fixed assets	-	-
	<u>176,919</u>	<u>145,434</u>

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
	Nos.	Nos.
Qualified Pre-School Staff	10	9
Lunch Supervisor	-	-
Administrator	1	1
Cleaner	-	-
	<u>11</u>	<u>10</u>

The charity employed 11 staff during the year. No employees were paid more than £60,000 during the year.

6. Other costs

	31.8.21	31.8.20
Legal & professional fees	352	527
Independent Examination	820	800
Companies House	13	13
Bank Charges & Interest	-	-
	<u>1,185</u>	<u>1,340</u>

Notes to the Financial Statements
for the Year Ended 31 August 2021

7. Income and Expenditure

The income and deficit are attributable to the charitable activities of the company after charging:

	31.8.21	31.8.20
Depreciation - owned assets	1,169	2,155
Loss on disposal of assets	-	-

8. Tangible Fixed Assets

	Totals	Furniture & Equipment	Property Improvements
Cost or valuation:			
At 1 September 2020	72,306	20,305	52,001
Additions	766	766	-
Disposals	-	-	-
At 31 August 2021	<u>73,071</u>	<u>21,070</u>	<u>52,001</u>
Depreciation:			
At 1 September 2020	70,987	18,986	52,001
Charge for year	1,169	1,169	-
Eliminated on disposal	-	-	-
At 31 August 2021	<u>72,156</u>	<u>20,155</u>	<u>52,001</u>
Net Book Value:			
At 31 August 2021	<u>916</u>	<u>916</u>	<u>-</u>
At 31 August 2020	<u>1,319</u>	<u>1,319</u>	<u>-</u>

9. Debtors: Amounts falling due within one year

	31.8.21	31.8.20
Prepayments	1,816	1,789
Trade debtors - for fees/grants	471	-
Furlough Grant Claims	-	3,453
Other debtors	-	1,658
	<u>2,287</u>	<u>6,901</u>

Notes to the Financial Statements
for the Year Ended 31 August 2021

10. Creditors: Amounts falling due within one year

	31.8.21	31.8.20
Accruals	820	800
Rent due	-	-
Grants received in advance	13,893	-
Fees received in advance	-	-
PAYE & Pensions	819	1,253
	<u>15,531</u>	<u>2,053</u>

11. Employee Costs

	31.8.21	31.8.20
Salaries and wages	137,493	123,564
National insurance	9,031	7,965
National insurance - Employment Allowance	(4,733)	(3,297)
Pensions	2,530	2,215
Furlough Grant Claims	-	(12,278)
	<u>144,321</u>	<u>118,169</u>

There were ten members of staff employed during the year.

12. Trustees Remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Committee Members or to any person or persons known to be connected to them aside from as noted below.

Following the adoption of the Pre-School Learning Allowance 2012 Memorandum & Articles of Association, which now allows members of staff to become Trustees/Directors, Mrs S Scovell was appointed as a Trustee and Director on 18 November 2013. As highlighted in note 5, Mrs Scovell was paid remuneration for her role in the Pre-school but received no remuneration in her capacity as Trustee/Director.

Committee Members have been reimbursed for expenses incurred in pursuance of the Charity's activities.

13. Limited Liability

The company is Limited by Guarantee. The company has no share capital and the liability of the members is limited. In the event of the company being wound up the liability for each member shall not exceed £1.

14. Ultimate Controlling Party

The company is controlled by its Trustees. There is no ultimate controlling party.

BRENCHLEY PRESCHOOL

England & Wales - Charity number 1103545

Accounts

**Brenchley Pre-School Limited
(A Company Limited by Guarantee)**

Company Number 5022458 (England and Wales)

Charity Number 1103545

**Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 August 2020**

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for the Year Ended 31 August 2020

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Independent Examiners Report	7
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Balance Sheet	9
Notes to the Financial Statements	10

Brenchley Pre-School Limited
Charity Number 1103545

Legal and Administrative Information
for the Year Ended 31 August 2020

Constitution: Brenchley Pre-School Limited is a Company Limited by Guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity Number: 1103545. Company Number: 5022458.

Trustees: These are appointed in accordance with the Articles of Association of the company and such trustees are directors of the company for the purposes of the Companies Act 2006.

The Trustees & Directors during the year under review were:

Mrs V Relle	Chairman	Appointed 15 October 2013
Mrs C Edler		Resigned 17 October 2019
Mrs S Scovell		Appointed 18 November 2013
Mrs S Cox		Appointed 17 January 2019

Secretary: Mrs V Relle

Registered Office: Brenchley Pre-School Limited
Brenchley Road
Brenchley
Tonbridge
Kent TN12 7NY

Bankers: Santander UK plc
Bridle Road
Bootle
Merseyside L30 4GB

Brenchley Pre-School Limited
Charity Number 1103545

Legal and Administrative Information
for the Year Ended 31 August 2020

Accountants:

McCabe Ford Williams
Statutory Auditor &
Chartered Accountants
Bank Chambers
61 High Street
Cranbrook
Kent TN17 3EG

Solicitors:

Warners Solicitors
16 South Park
Sevenoaks
Kent TN13 1AN

Brenchley Pre-School Limited
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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).

Incorporation

The Charity was incorporated on 22 January 2004.

Governing Document

The pre-school is governed by the Pre-School Learning Alliance Memorandum and Articles of Association for Pre-Schools 2012 (Companies Acts 2006).

Charitable Objectives

The Memorandum and Articles of Association sets out the charitable objectives for which Brenchley Pre-School Limited is established. The charity's objectives are the education and care of pre-school age children.

Policies to Achieve the Objectives

Brenchley Pre-School is run by a Committee elected at the annual general meeting. Its objectives are the education and care of pre-school age children between the ages of 2 and 4. The Nursery Class for 2-3 year olds and the Lions Class for 3-4 year olds.

Ten staff were employed during the year: Nine qualified practitioners and a bookkeeper.

Parents, staff and Committee Members organise fundraising events to augment fee income and KCC funding.

Committee Member Selection Method

The Committee Members are elected at the annual general meeting and are parents of children at the pre-school or people with local involvement.

Report of the Trustees
for the Year Ended 31 August 2020

Committee Members

The following members have acted on the Committee during the year ended 31 August 2020:

Company Directors:

Victoria Relle	Trustee and Chairman	Appointed 15 October 2013
Clare Edler	Trustee and Treasurer	Resigned 17 October 2019
Sarah Cox	Trustee and Treasurer	Appointed 17 January 2019
Sian Scovell	Trustee	Appointed 18 November 2013

Other Committee Members are:

Kelly Harper (Trustee)	Kylie Daniels	Emily McNulty
Katie Snell (Trustee)	Fiona McAndrew	Sarah Smith
Holly Hudson	Emma Stanbridge	Megan Hicks
Hayley Jeneke	Nancy Barden	Rachel Betts
Sarah Chivers		

The Committee is split into the Management Committee consisting of Chair, Treasurer and Manager (all Directors/Trustees). All other Committee Members belong to the Fundraising (PTA) Committee.

Review of Financial Activities and achievements during the year:

The financial activities of the Pre-School are set out in the attached statement of financial activities. The Pre-School has an operating surplus for the year of £9,308 (2019: a deficit of £5,536).

Reserves Policy:

The charity has a reserves policy whereby sufficient funds are retained to meet any redundancy obligations if the Pre-School has to close. Should the funds be insufficient to cover the redundancies the sale of equipment could be used to offset this amount. The Trustees are committed to returning the reserves back to a healthy surplus. At 31 August 2020, accumulated reserves totalled £20,954 (2019: £11,646).

improvement in financial position has primarily been driven by increase in private fees and introduction of Breakfast and Twilight (after school) club, in September 2019.

Report of the Trustees
for the Year Ended 31 August 2020

Review of Major Risks:

The Committee consider that there are no major financial risks aside from the redundancy obligations referred to above. The Pre-School does not own the property from which it operates but does own its equipment which could be sold to meet its liabilities in the event of closure.

The Pre-School is required to comply with the health & safety regulations. It has a health & safety policy, carries out risk assessments and has an officer specifically appointed to monitor compliance.

The Pre-School complies with the Ofsted requirement to have enhanced Data Baring Service (DBS) and Ofsted checks for staff and trustees.

Public Benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Brenchley Pre-School Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Brenchley Pre-School Limited
Charity Number 1103545

Report of the Trustees
for the Year Ended 31 August 2020

Independent Examiners

The independent examiners, McCabe Ford Williams, will be proposed for re-appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 October 2020 and signed on its behalf by:



Mrs V Relle – Director

Brenchley Pre-School Limited
Charity Number 1103545

Independent Examiner's Report To The Trustees Of Brenchley Pre-School Limited

I report on the accounts of the Company for the Year Ended 31 August 2020, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 2011;
- to state whether particular matters have come to my attention.

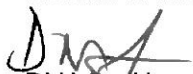
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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) have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



DNA Bebblyer FCA
McCabe Ford Williams
Statutory Auditors and Chartered Accountants

26 ~~March~~ October 2020

Bank Chambers
61 High Street
CRANBROOK
Kent TN17 3EG

Statement of Financial Activities
for the Year Ended 31 August 2020

	Note	Year Ended 31 August 2020		Year Ended 31 August 2019	
		Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Income and Endowments from					
Donations and legacies		605	605	104	104
Charitable activities					
Pre-School Provision	2	149,327	149,327	142,910	142,910
Other trading income					
Fundraising	3	6,049	6,049	7,837	7,837
Sale of uniforms	4	587	587	1,064	1,064
Investment Income		16	16	14	14
Total		156,584	156,584	151,928	151,928
Expenditure on					
Raising funds					
Fundraising costs	2	33	33	856	856
Purchase of uniforms	4	467	467	1,611	1,611
Charitable activities					
Pre-School Provision	5	145,435	145,435	153,857	153,857
Governance costs	6	1,340	1,340	1,139	1,139
Total		147,276	147,276	157,464	157,464
Net Income/(Expenditure)		9,308	9,308	(5,536)	(5,536)
Reconciliation of Funds & (Losses)					
Total funds brought forward at 1 September 2019		11,646	11,646	17,182	17,182
Total funds carried forward at 31 August 2020		20,954	20,954	11,646	11,646

All income and expenditure has arisen from continuing activities.

The notes form part of the financial statements

Balance Sheet
for the Year Ended 31 August 2020

	Note	31 August 2020	31 August 2019
Fixed Assets:			
Tangible assets	8	<u>1,319</u>	<u>3,167</u>
Total Fixed Assets		1,319	3,167
Current Assets:			
Stock		1,546	651
Debtors	9	6,901	1,857
Cash at bank and in hand		<u>13,242</u>	<u>17,677</u>
Total Current Assets		<u>21,689</u>	<u>20,186</u>
Creditors: Amounts falling due within one year	10	<u>2,053</u>	<u>11,706</u>
Net Current Assets		19,636	8,479
Total Assets Less Current Liabilities:		<u>20,954</u>	<u>11,646</u>
Funds:			
Unrestricted Income Funds		20,954	11,646
Total Charity Funds		<u>20,954</u>	<u>11,646</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020

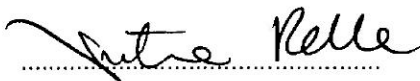
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company of the company as at the end of each financial year end of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 22 October 2020 and were signed on its behalf by:



.....
Mrs V Relle
Trustee

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Furlough Grant Income

The company has furloughed staff during the Covid-19 pandemic and made claims for government furlough grants. The grants are recognised on an accruals basis, matched in the period against the staff costs that they relate to, and recorded as grant income in the accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stock

Stock is valued at the lower of cost and net realisable value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets

Assets held on incorporation have been valued at their estimated depreciated market value at that time. All additions are valued at historical cost. The charity capitalises items of equipment which are expected to be of continuing use and which cost more than £200. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture and Equipment - 5 years on a straight-line basis
Leasehold Improvements - over term of lease (5 years)

Fund restriction

All of the funds are unrestricted. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1.(cont) Accounting Policies (continued)

Going concern

The charity recorded a surplus in 2020 after making a deficit in 2019. The surplus in the current year arose partly due to the furlough grant claims made when the pre-school was closed during the Covid pandemic. The charity has reduced its staff costs but there are pressures on wage costs from the National Living Wage and auto-enrolment pensions. It is looking to reduce its costs further and increasing its income to bring it back to a surplus. The opening times were changed with the introduction of the Breakfast/Twilight Clubs which is expected to continue to increase income over and above any increases in staff costs to enable the pre-school to generate a surplus in year to 31 August 2021 and beyond. Therefore, the accounts have been prepared on a going concern basis.

Notes to the Financial Statements
for the Year Ended 31 August 2020

2. Charitable Activities - Pre-School Provision

	31.8.20	31.8.19
Pre-School Fees	55,708	49,351
Early Years Grants from Kent County Council	85,008	87,711
FF2 Grants from Kent County Council	8,612	4,940
Training Grants & income	-	908
Apprentice Grant	-	-
1-2-1 Grants	-	-
EY Pupil Premium from Kent County Council	-	-
Staffing Grant	-	-
	149,327	142,910
	149,327	142,910

Registrations are included in Pre-School Fees.

3. Income from Fundraising/Fundraising Costs

	Year ended 31 August 2020			Year ended 31 August 2019		
	Income	Expenditure	Net Income	Income	Expenditure	Net Income
Christmas Cards, Letters & Fair	1,569	33	1,536	1,628	48	1,580
Gift Aid	1,158	-	1,158	83	-	83
Sponsored Wellie Throw	602	-	602	582	21	561
Quiz Night	500	-	500	392	-	392
May Fair	-	-	-	1,923	753	1,170
Waitrose Tokens	-	-	-	313	-	313
Matfield Village Fete	-	-	-	378	15	363
Leavers Events & Photos	-	-	-	432	-	432
CDs & DVDs	-	-	-	76	-	76
Easter Egg Hunt	-	-	-	211	-	211
Barn Dance	-	-	-	640	-	640
Sponsored Tub Fill	1,098	-	1,098	-	-	-
Brenchley Village Day	38	-	38	-	-	-
TW Lotto	496	-	496	725	-	725
Disco	184	-	184	-	-	-
Paypal Giving Fund	404	-	404	-	-	-
Cake Sale	-	-	-	165	-	165
Sale of Ice Cream	-	-	-	206	-	206
Other	-	-	-	83	20	63
	6,049	33	6,016	7,837	856	6,980
	6,049	33	6,016	7,837	856	6,980

4. Uniforms

	31.8.20	31.8.19
Uniform Sales	587	1,064
	587	1,064
Uniform costs	467	1,611
	467	1,611
	467	1,611

Notes to the Financial Statements
for the Year Ended 31 August 2020

5. Charitable Expenditure

	31.8.20	31.8.19
Salaries	123,564	118,804
Employer's National Insurance	4,668	3,794
Staff Pensions	2,215	1,605
Furlough Grant Claims	(12,278)	-
Other Staff Costs	-	-
Staff Training	155	1,341
Pre-School Rent	9,104	10,925
Rates	2,239	-
Educational Aids & Equipment	2,802	2,695
Fruit & Other	943	1,332
Repairs and Renewals	372	916
Postage, Telephone & Photocopying	8,544	9,056
Stationery	-	-
Insurance/PLA	1,257	1,235
Depreciation	1,848	2,155
Loss on disposal of fixed assets	-	-
	<u>145,435</u>	<u>153,857</u>

The average monthly number of employees during the year was as follows:

	31.8.20	31.8.19
	Nos.	Nos.
Qualified Pre-School Staff	9	8
Lunch Supervisor	-	1
Administrator	1	1
Cleaner	-	1
	<u>10</u>	<u>11</u>

The charity employed 10 staff during the year. No employees were paid more than £60,000 during the year.

6. Other costs

	31.8.19	31.8.19
Legal & professional fees	527	346
Independent Examination	800	780
Companies House	13	13
Bank Charges & Interest	-	-
	<u>1,340</u>	<u>1,139</u>

Notes to the Financial Statements
for the Year Ended 31 August 2020

7. Income and Expenditure

The income and deficit are attributable to the charitable activities of the company after charging:

	31.8.20	31.8.19
Depreciation - owned assets	1,848	2,155
Loss on disposal of assets	-	-

8. Tangible Fixed Assets

	Totals	Furniture & Equipment	Property Improvements
Cost or valuation:			
At 1 September 2019	72,306	20,305	52,001
Additions	-	-	-
Disposals	-	-	-
At 31 August 2020	72,306	20,305	52,001
Depreciation:			
At 1 September 2019	69,139	17,138	52,001
Charge for year	1,848	1,848	-
Eliminated on disposal	-	-	-
At 31 August 2020	70,987	18,986	52,001
Net Book Value:			
At 31 August 2020	1,319	1,319	-
At 31 August 2019	3,167	3,167	-

9. Debtors: Amounts falling due within one year

	31.8.20	31.8.19
Prepayments	1,789	1,774
Trade debtors - for fees/grants	-	-
Furlough Grant Claims	3,453	-
Other debtors	1,658	83
	6,901	1,857

Notes to the Financial Statements
for the Year Ended 31 August 2020

10. Creditors: Amounts falling due within one year

	31.8.20	31.8.19
Accruals	800	780
Rent due	-	-
Grants received in advance	-	10,926
Fees received in advance	-	-
PAYE & Pensions	1,253	-
	<u>2,053</u>	<u>11,706</u>

11. Employee Costs

	31.8.20	31.8.19
Salaries and wages	123,564	118,804
National insurance	7,965	6,831
National insurance - Employment Allowance	(3,297)	(3,036)
Pensions	2,215	1,605
Furlough Grant Claims	(12,278)	-
	<u>118,169</u>	<u>124,203</u>

There were ten members of staff employed during the year.

12. Trustees Remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Committee Members or to any person or persons known to be connected to them aside from as noted below.

Following the adoption of the Pre-School Learning Allowance 2012 Memorandum & Articles of Association, which now allows members of staff to become Trustees/Directors, Mrs S Scovell was appointed as a Trustee and Director on 18 November 2013. As highlighted in note 5, Mrs Scovell was paid remuneration for her role in the Pre-school but received no remuneration in her capacity as Trustee/Director.

Committee Members have been reimbursed for expenses incurred in pursuance of the Charity's activities.

13. Limited Liability

The company is Limited by Guarantee. The company has no share capital and the liability of the members is limited. In the event of the company being wound up the liability for each member shall not exceed £1.

14. Ultimate Controlling Party

The company is controlled by its Trustees. There is no ultimate controlling party.

Notes to the Financial Statements
for the Year Ended 31 August 2020

15. Post Balance Sheet Events

During year ended 31 August 2020, the Covid-19 pandemic broke out. The pre-school closed from March 2020 and reopened in June 2020. During the period of closure and subsequently, some staff were furloughed and claims were made under the Coronavirus Job Retention Scheme. The pre-school continued to be paid early years grants by KCC during the period it was closed. This income is recognised in the accounts on an accruals basis. The impact of Covid-19 is continuing to evolve at a fast pace but it is not practicable to quantify the any future financial impact on the Company at the time of writing. Therefore, any further impact of the pandemic is considered to be a non-adjusting post balance sheet event.