

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

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 Herne 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.



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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 -