

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.

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.

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

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		<hr/> 266,673	<hr/> 266,673	<hr/> 231,581	<hr/> 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		<hr/> 272,806	<hr/> 272,806	<hr/> 229,193	<hr/> 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		<hr/> <hr/> 73,080	<hr/> <hr/> 73,080	<hr/> <hr/> 79,212	<hr/> <hr/> 79,212

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 2025

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

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

1. 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.

1.(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	-	-
	267,079	224,328

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
	11	13

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	-	-
	3,264	2,658

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/>

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/> 105,228 <hr/>	<hr/> 24,597 <hr/>	<hr/> 80,630 <hr/>
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/> 85,139 <hr/>	<hr/> 22,308 <hr/>	<hr/> 62,831 <hr/>
Net Book Value:			
At 31 August 2025	<hr/> 20,088 <hr/>	<hr/> 2,289 <hr/>	<hr/> 17,799 <hr/>
At 31 August 2024	<hr/> 11,109 <hr/>	<hr/> 2,434 <hr/>	<hr/> 8,675 <hr/>

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/> 1,256 <hr/>	<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.

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(A Charitable Incorporated Organisation)**

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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:	<p>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.</p> <p>The CIO is registered under the same Charity Number: 1103545.</p>	
Trustees:	<p>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.</p>	
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.

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.

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

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		<u>266,673</u>	<u>266,673</u>	<u>231,581</u>	<u>231,581</u>
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		<u>272,806</u>	<u>272,806</u>	<u>229,193</u>	<u>229,193</u>
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		<u>73,080</u>	<u>73,080</u>	<u>79,212</u>	<u>79,212</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 2025

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

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.

1.(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	-	-
	267,079	224,328

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
	11	13

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	-	-
	3,264	2,658

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/>

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/> 105,228 <hr/>	<hr/> 24,597 <hr/>	<hr/> 80,630 <hr/>
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/> 85,139 <hr/>	<hr/> 22,308 <hr/>	<hr/> 62,831 <hr/>
Net Book Value:			
At 31 August 2025	<hr/> 20,088 <hr/>	<hr/> 2,289 <hr/>	<hr/> 17,799 <hr/>
At 31 August 2024	<hr/> 11,109 <hr/>	<hr/> 2,434 <hr/>	<hr/> 8,675 <hr/>

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/> 1,256 <hr/>	<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.