

BOWS AND ARROWS
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Trustees	S Greenacre, Trustee C Atkins, Trustee K Taylor, Chair B Ramsey, Trustee (resigned 31 October 2024) L Wilson, Trustee F Darvill, Trustee (appointed 19 September 2024) B Grimwood, Trustee (appointed 30 May 2025) C Mawson, Trustee (appointed 19 September 2024, resigned 25 November 2025)
Company registered number	06784276
Charity registered number	1129046
Registered office	Wigwams Nursery Whitton Church Lane Ipswich Suffolk IP1 6LW
Chief executives	Anne Denny
Independent auditors	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL
Bankers	Lloyds Bank Plc PO Box 4 13 Cornhill Ipswich IP1 1DG
Solicitors	Gotelee Solicitors LLP Elm Street Ipswich IP1 2AY

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

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 2025. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Articles of Association, the Companies Act 2006 and "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)".

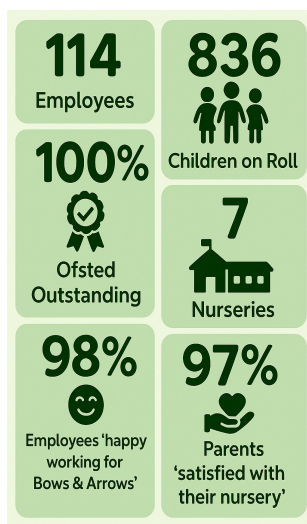
The annual report serves the purposes of both a Trustees' report and a Directors' report under company law.

Since the company qualifies as small under Section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The information on page 1 forms part of this report.

Our Goal

Bows & Arrows envisions a future in which all children—irrespective of race, culture, socioeconomic background, or ability—can thrive within high-quality, affordable childcare that places the needs of families at its core. Our purpose is to enable children to achieve their full potential as resilient, capable, and inquisitive individuals, nurtured through an environment of warmth, respect, and meaningful engagement. We recognise the vital role that nature and outdoor experiences play in supporting children's physical and mental wellbeing. Furthermore, we place a strong emphasis on social and emotional development, fostering the skills and confidence necessary for lifelong learning and wellbeing.



Public Benefit

The Trustees confirm that they have complied with the duty set out in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, including its supplementary guidance on charitable educational establishments and the advancement of education. Our principal activity is the operation of full daycare nurseries. Bows & Arrows provides high-quality early years education and care in settings located to support some of the most disadvantaged families in Ipswich. We serve a significant number

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FOR THE YEAR ENDED 31 AUGUST 2025

of children with additional needs, children for whom English is an additional language, and children identified as being in need or at risk.

ACHIEVEMENT AND PERFORMANCE

Key Achievement and Performance Measures 2022 - 2025

Measure		Description	FY22/23	FY23/24	FY24/25
1	Number of nurseries	Number of Ofsted registered nurseries in the group	7	7	7
2	Outstanding nurseries	Percentage of inspected nurseries judged outstanding by Ofsted	66%	71%	100%
3	Registered children	Total number of children enrolled for 12 months period	650	715	836
4	Capacity	Childcare places available across all nurseries as of 1 st September	316	329	297
5	Occupancy	Average occupancy for the period	46%	47%	50%
6	Employees	Total number of employed staff as of 1 st September	100	108	114
7	Employee satisfaction	Percentage of respondents who agreed or strongly agreed they were "happy working at Bows & Arrows" from the annual staff survey	92%	95%	98%
8	Parent enquiries	Number of people who contacted us for a childcare place for the period	708	1024	908
9	Parent satisfaction	Percentage of respondents who said they were "overall satisfied with their nursery" from the annual parent survey	97%	-	97%
10	Deprived children IDACI	Percentage of children with Income Deprivation Affecting Children Index funding (circa 19% nationally)	48%	44%	66%
11	Children with EYPP	Percentage of children with Early Years Pupil Premium funding (circa 14% nationally)	25%	27%	30%
12	Disadvantaged 2 year olds	Percentage of children with disadvantaged 2-year-old funding	23%	27%	18%

Bows and Arrows charitable objects are to advance the education and development of young children, in particular in the borough of Ipswich, Suffolk, and in so doing:

1. offer appropriate learning experiences and play facilities;
2. ensure that our nurseries offer opportunities for all children whatever their race, culture, means or ability;
3. encourage parents to become involved in the activities of the nursery;
4. signpost families to additional support in the best interests of children attending the setting.

During the period, we continued to achieve the Charitable Objects in the following ways:

1- offered appropriate learning experiences and play facilities

Registered Settings

The Children's Triangle Nursery closed in July 2024. Operating from the same premises but registered with Ofsted as a new provision, The Nest Nursery opened on 6 January 2025. This transition has led to significant improvements in leadership, staffing, and consequently the overall quality of education and care provided.

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FOR THE YEAR ENDED 31 AUGUST 2025

In late 2024, Bows and Arrows expressed interest in acquiring the lease for *Treehouse Nursery*, and shortly thereafter, the landlords—Suffolk County Council—offered us a 25-year lease for the premises. On 27th May 2025, the children and staff from Ravenswood Nursery successfully relocated to the newly named *Oak Wood Nursery* (formerly *Treehouse Nursery*), and Bows and Arrows surrendered the lease for Ravenswood Nursery.

At the same time, Bows & Arrows was awarded Department for Education Capital Funding to develop *Oak Wood Forest School* in the rear garden of the site, an area of approximately 3,000 sqm. Oak Wood Forest School was built in summer 2025. This development has provided children with significantly enhanced outdoor learning opportunities and a secured dedicated woodland space for permanent forest school sessions. The location of Oak Wood Nursery and Forest School is particularly advantageous, situated within a deprived neighbourhood where our presence can offer meaningful support to children and families most in need—fully aligning with our strategic vision.

Educational Standards

We operated early education and childcare from seven Ofsted registered settings. During 2025, we had a “hat trick” of Outstanding Ofsted gradings following inspections at three nurseries, a notable achievement that emphasises our ability to offer high quality early education and care.

Nursery	Location	Ofsted Grading
Buttons & Bows Nursery	Aster Road, Ipswich	Outstanding (2025)
Wigwams Nursery	Whitton Church Lane, Ipswich	Outstanding (2025)
Little Learners Nursery	Hogarth Road, Ipswich	Outstanding (2025)
Wellington Nursery	Chevallier Street, Ipswich	Outstanding (2023)
Forest Learners Nursery	Hogarth Road, Ipswich	Outstanding (2024)
Oak Wood Nursery	Clapgate Lane, Ipswich	First Inspection Awaited
The Nest Nursery	Pauls Road, Ipswich	First Inspection Awaited

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2 - ensured that our nurseries offer opportunities for all children whatever their race, culture, means or ability

Bows and Arrows continued to provide a warm and welcoming environment that celebrates diversity and inclusion. We used accessible resources, adapted our teaching strategies, and built strong partnerships with families and the wider community to ensure a holistic and integrated approach to inclusive practice. Our nurseries are purposefully located in areas of deprivation, enrolling many children from disadvantaged and diverse backgrounds, including families on low incomes. Operating in these communities is a deliberate choice—our mission is to reach and support those who need us most.

All families are given the opportunity to benefit from our services without unnecessary cost or restriction. Specifically:

- Open access: Any child may join the nursery, subject only to age, government funding criteria, and/or payment of published session fees.
- Flexible funding: We accept government funding for all sessions, without limits or restrictions.
- Lower costs: there are no nursery fees for closure days such as bank holidays and PD days.

To increase access to high-quality childcare, we expanded our capacity this year. This was achieved by operating Oak Wood Nursery and Forest School from larger premises and by extending the opening hours at The Nest Nursery. These changes created additional childcare places, enabling more families to benefit from our services.

To further support families on low incomes, we partnered with FareShare, the UK's largest charitable food redistributor. Through this partnership, we received good-quality surplus food from the food industry and provided it free of charge to our children and their families each week.

3 - encouraged parents to become involved in the activities of the nursery

We actively promoted parental involvement through regular communication and meaningful opportunities for participation. Families were encouraged to share their skills, volunteer at events, and take part in activities such as our popular "Stay and Play" sessions. Across our nurseries, we hosted a variety of family-focused events, including school leavers' celebrations, summer fetes, storytelling sessions, and allotment days.

Our dedicated team of Family Support Practitioners (FSPs) played a key role in strengthening family engagement. Families consistently tell us that the FSP team makes a real difference—offering guidance, signposting to services, and providing direct support that helps children make accelerated progress in their learning and development.

We recognise that learning extends beyond the nursery environment and continues at home. By offering home visits, we involved parents right from the very start of their child's journey with us.

To ensure we continually meet the needs of our families, we regularly conduct parent surveys to gather feedback on their experiences, views, and use of our childcare and early years provision. The insights we gain help us understand family preferences, expectations, and satisfaction levels. Families consistently express how much they value our services and the quality of our childcare offer.

The Bows and Arrows Board of Trustees includes parents who offer valuable insight into how policies and practices affect families, ensuring a direct channel for parental perspectives.

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4 - signposted families to additional support in the best interests of children attending the setting

We communicated regularly with families and actively involve them in decisions about the support their children receive. Speech, Language and Communication Needs (SLCN) are currently the most common and growing area of need within our nurseries.

To ensure children and families receive the right help, we sensitively signposted parents and carers to relevant services, including:

- Local Family Hubs
- GP surgeries
- Health Visitors
- Family Support Workers and Social Workers
- Speech and Language Therapy services
- SEND services
- Family Information Services

Our Family Support Practitioners (FSPs) assess each family's individual circumstances, working collaboratively with them to create tailored plans and connect them to suitable universal or targeted services. FSPs are skilled at building trusting relationships, identifying needs, and drawing on local resources—such as the Local Offer and specialist services—to ensure families receive the most effective support.

Strategic Progress

The charity's adopted a new strategic plan for the period 2024 – 2026. The plan aims to improve the financial and educational performance of the organisation.

Improved Financial Performance (to operate financially viable nurseries and to maintain company reserves)	Progress made to date
Grow group occupancy by +10%	Full Time Equivalent occupancy has increased by 8% from 161 in 2024 to 174 in 2025. Due to expansion, percentage occupancy has been consistent at circa 50% for the period
Improved financial management through more accountability, control and strategizing	Strategic decisions regarding the relocation, closure, and opening of nurseries have had short-term financial impacts but are expected to deliver long-term financial benefits. These changes have also led to significant improvements in the quality of education and care. The company continues to maintain VAT exemption, and the group is operating in surplus. Increased focus has been placed on financial monitoring and analysis to support sustainable performance.
Maintain current reserves level (£500k) by end of period	The company reserves level has been increased from £500,000 to £750,000. Reserves on 31 August 2025 are £730,847.

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Improved educational performance (to ensure all children achieve exceptional outcomes)	Progress made to date
To improve and deliver high quality methods of teaching	We employed 31 Apprentices and provided supplementary training to develop their skills. Leaders visited Reggio Emilia, Italy and Tampere, Finland to study international perspectives on early education and improve teaching practices.
To strengthen and upskill existing staff members knowledge and practice through tailored in-house training programmes and coaching alongside external sources	In 2025 we launched tailored twilight sessions for existing staff, designed to either narrow the knowledge gap or introduce new skills to long-standing team members. We commenced an internal Manager Mentorship Scheme in which employees who need additional input or mentorship get additional focused support from a Nursery Manager for up to four sessions.
Solidify and extend the 'family offer' with further development of the family support practitioner programme, reach and input	Plans are in place to add a fourth FSP to the team commencing January 2026, the FSP will be based at Oak Wood Nursery and Forest School.

Going Concern

The Trustees have reviewed forecasts for the rest of the financial year and further considered the forecast surplus for the twelve months following approval of these accounts. Reforecasting is undertaken regularly as expected future occupancy levels change. The Trustees have also considered the current financial position of the Charity.

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Financial Position

The results for the year, and the charity's financial position at the end of the year, are shown in the attached financial statements. Bows & Arrows recorded a surplus of £261,986 from operating activities in the period to 31st August 2025.

Recent changes in the UK government's policy on childcare for working families has been influential on occupancy and demand for childcare. From September 2024 working parents of 9-month-olds were eligible for 15 hours of funded early education per week for 38 weeks a year and from September 2025 working parents of children under the age of five are eligible for 30 hours of government-funded childcare per week. The expansion of funded childcare is improving our financial performance through increased income from government funding and higher demand from parents.

Significant Financial Risks

Recruitment and Retention - The market for highly qualified educators is increasingly competitive, and our ability to serve families depends on attracting and retaining the right people. Any slowdown in recruitment would directly constrain admissions and, consequently, income. To address this challenge, we have employed a talent pipeline of more than 30 Apprentices to cultivate and retain our own future educators.

Cybersecurity and Financial Integrity - Cyberattacks and financial disruptions caused by suspicious activity or fraud continue to pose significant and growing threats. In response, we have implemented proactive management practices and strengthened security measures to mitigate these risks.

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Reserves policy

Bows & Arrows holds reserves:

1. To protect the continuity of the charity's work in the event of any sudden, enforced cessation in trading e.g. loss of registration, force majeure, or withdrawal of grant funding from Suffolk County Council. On 31 August 2025, this level should be £550,000.
2. To maintain assets when required. On 31st August 2025 this figure should be £100,000.
3. To provide the capital to deliver our strategic plan. These are 'opportunistic reserves', set aside to enable the charity to evolve and take advantage of strategic development opportunities. On 31st August 2025, this level is £100,000.

This is a total of £750,000.

By dividing the reserves into these levels, the charity is confident that it has considered all the different risks that the charity may face and has adequate money in reserve to deal with them.

As at 31 August 2025, our total reserves stand at £1,621,154, of which £730,847 are free reserves (general reserves and restricted funds excluding capital). We also hold £90,000 in designated funds for planned projects agreed with each nursery. We are close to our target reserves level and, based on forecasts for the next 12 months, do not anticipate any issues in maintaining this position.

Principal funding sources

The principal source of funding is the Early Education Funding, provided by the local authority, Suffolk County Council. The Council oversee the use of the funds and periodically undertake funding audits to check the funds have been spent appropriately. We also receive a significant income from nursery fees, i.e. money paid to the nurseries by families or other sponsors.

Fundraising Regulator

In the year, fundraising represented 0.5% income. The Charity is committed to good fundraising practice and follows the Code of Fundraising Practice. No complaints have been registered against the Charity during the year under review.

Investments

The charity has no investments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational Structure & Decision Making

Bows and Arrows is a registered charity and a company limited by guarantee and a non-profit making organisation. We are governed by a Board of Trustees. Trustees are appointed from our client base of parents, representatives from the local community, or representatives from partner organisations. Our Articles of Association state that "when complete, the Trustees consist of at least three, and not more than 10 individuals".

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FOR THE YEAR ENDED 31 AUGUST 2025

The board of trustees requires breadth and depth of experience to carry out its duties effectively and efficiently. A trustee's most important attribute is the passion for the work that the nurseries undertake. Where possible the charity considers that the skills and experience of the board should comprise the following:

- A trustee with a legal background
- A trustee with a financial/accounting background
- A trustee with educational experience
- A trustee with senior management/business experience
- A trustee with awareness of equal opportunities or disabilities

The trustees meet four times a year, with additional meetings as necessary. The Board is responsible for strategic direction, for ensuring proper governance of Bows & Arrows activities and for risk. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity. The Board expects the Chief Executive Officer to take both strategic and operational decisions based on the budget and delegated authorities. The Board expects that all decision making will be within Bows & Arrows objectives and policies.

Methods of appointment or election of Trustees

From time to time, the Trustees together with the Chief Executive consider the leadership skills that would benefit the charity. Accordingly, they will seek to recruit new Trustees – wheresoever possible, from families connected to the charity.

Key management salaries

Pay at all levels is set in line with the organisational pay structure. Pay for the Chief Executive is decided by the Board.

Risk management

The Trustees take a prudent approach to risk management, aiming to identify, anticipate, and mitigate any significant threats to our operations. Risks are reviewed regularly at both Trustee and management meetings, with formal risk assessments conducted on a routine basis. Each year, the Trustees evaluate the key risks within each service area and review the planned control measures in place. This proactive and structured approach has proven effective in minimising significant risks to the organisation and the individuals who use its services.

Plans for future periods

- Begin operating Oak Wood Forest School in January 2026, establishing it as a high-quality early years provision for children aged 3 and 4. Our focus will be on creating an inspiring, nature-rich learning environment, embedding strong pedagogical approaches, and building a reputation for excellence within the local community.
- Continue to increase occupancy levels across all settings whilst maintaining the quality of provision, family engagement, and ensuring our services consistently meet the needs of local communities. We will maintain strong relationships with parents and carers, ensuring our offer remains both trusted and in demand.
- Recognise and value our leaders and staff teams by providing exceptional employment support, professional development pathways, and ongoing CPD opportunities. We aim to nurture a highly skilled, motivated workforce and create a culture in which staff feel supported, appreciated, and empowered to grow.
- Explore investment opportunities to maintain the real value of our assets and generate a sustainable return to support our charitable mission.

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FOR THE YEAR ENDED 31 AUGUST 2025

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Bows and Arrows for the purposes of company law) are responsible for preparing the Trustees' Report 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 year. In preparing those financial statements, the trustees are required to:

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

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities". They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

The charity is operating efficiently and effectively;
Its assets are safeguarded against unauthorised use or disposition;
Proper records are maintained and financial information used within the charity or for publication is reliable; and
The charity complies with relevant laws and regulations.

In accordance with company law, as the company's directors, we certify that:

so far as we are aware, there is no relevant information of which the company's auditors are unaware; and
as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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Disclosure of information to auditors

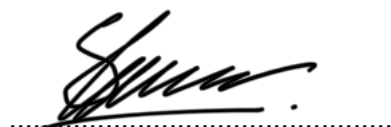
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office.

The Trustees report was approved by order of the Board of Trustees, as the company directors and signed on its behalf by:



Mr S Greenacre
Trustee

Date: 21 January 2026

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BOWS AND ARROWS

Opinion

We have audited the financial statements of Bows and Arrows (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Larking Gowen has assisted with year end reconciliations. This service is covered by exemptions in the FRC Ethical Standard in paragraph 6.11 and 6.15, applying to audits of Small Entities.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BOWS AND ARROWS (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BOWS AND ARROWS (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Due to the field in which the Charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: health and safety; GDPR, safeguarding, serious incident reporting and compliance with the financial UK Companies Act.

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BOWS AND ARROWS (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Giles Kerkham FCA DChA (Senior statutory auditor)

for and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

1 Claydon Business Park

Great Blakenham

Ipswich

IP6 0NL

Date: 6 March 2026

BOWS AND ARROWS
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and grants	4	288,002	26,471	314,473	221,006
Nursery education	5	-	2,720,920	2,720,920	2,107,216
Investments	6	-	10,091	10,091	551
Total income		288,002	2,757,482	3,045,484	2,328,773
Expenditure on:					
Nursery education		251,846	2,531,652	2,783,498	2,158,312
Total expenditure		251,846	2,531,652	2,783,498	2,158,312
Net income		36,156	225,830	261,986	170,461
Transfers between funds	15	(622,895)	622,895	-	-
Net movement in funds		(586,739)	848,725	261,986	170,461
Reconciliation of funds:					
Total funds brought forward		673,964	685,204	1,359,168	1,188,707
Net movement in funds		(586,739)	848,725	261,986	170,461
Total funds carried forward		87,225	1,533,929	1,621,154	1,359,168

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

The notes on pages 20 to 38 form part of these financial statements.

BOWS AND ARROWS
(A company limited by guarantee)
REGISTERED NUMBER: 06784276

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	800,307	748,406
		<u>800,307</u>	<u>748,406</u>
Current assets			
Debtors	12	44,117	24,132
Cash at bank and in hand		929,240	696,313
		<u>973,357</u>	<u>720,445</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(152,510)	(109,683)
Net current assets		<u>820,847</u>	<u>610,762</u>
Total assets less current liabilities		<u>1,621,154</u>	<u>1,359,168</u>
Total net assets		<u><u>1,621,154</u></u>	<u><u>1,359,168</u></u>
Charity funds			
Restricted funds	15	87,225	673,964
Unrestricted funds			
Designated funds	15	825,973	-
General funds	15	707,956	685,204
Total unrestricted funds	15	<u>1,533,929</u>	<u>685,204</u>
Total funds		<u><u>1,621,154</u></u>	<u><u>1,359,168</u></u>

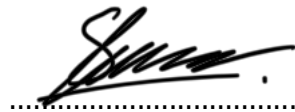
BOWS AND ARROWS
(A company limited by guarantee)
REGISTERED NUMBER: 06784276

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2025

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Mr S Greenacre

Trustee

Date: 21 January 2026

The notes on pages 20 to 38 form part of these financial statements.

BOWS AND ARROWS
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	302,448	188,754
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	323	11,904
Purchase of tangible fixed assets	(79,935)	(12,200)
Interest received	10,091	551
Net cash (used in)/provided by investing activities	(69,521)	255
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	232,927	189,009
Cash and cash equivalents at the beginning of the year	696,313	507,304
Cash and cash equivalents at the end of the year	929,240	696,313

The notes on pages 20 to 38 form part of these financial statements

BOWS AND ARROWS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

Bows and Arrows is a company, limited by guarantee and has no share capital, incorporated in England and Wales, registration number 06784276. The registered office is Wigwams Nursery, Whitton Church Lane, Ipswich, Suffolk, IP1 6LW.

2. Accounting policies

Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bows and Arrows meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Sterling and rounded to the nearest £.

2.1 Going concern

The Trustees have reviewed forecasts for the rest of the financial year and further considered the forecast surplus for the twelve months following approval of these accounts. Reforecasting is undertaken regularly as expected future occupancy levels change. The Trustees have also considered the current financial position of the Charity.

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.2 Legal status of the Charity

The Charity is a company by limited guarantee and has no share capital. Each of the members has undertaken to contribute an amount not exceeding £10 towards the assets of the company in the event of the same being wound up, while he or she is a member, or within one year after he or she ceases to be a member, and the assets being insufficient to cover the company's debts and liabilities.

BOWS AND ARROWS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full Statement of Financial Activities when receivable. Grants, where entitlement is conditional on the delivery of specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Income from charitable activities are accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual basis under the following headings:

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs relating to these are allocated directly. Other costs such as governance costs are apportioned on an appropriate basis e.g. by revenue generated.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.6 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Long-term leasehold property	- over the lower of either the term of the lease or 50 years
Fixtures, fittings & equipment	- 10% on cost

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

BOWS AND ARROWS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rental paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.13 Pensions

The pension costs charged in the accounts represent the contributions payable by the Charity during the year.

2.14 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense unless those costs are required to be recognised as a part of the cost of stock or fixed assets.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

In application of the accounting policies, the trustees are required to make judgements and estimates. The items in the financial statements where these judgements have been made include Tangible Fixed Asset useful economic life and impairment and bad debt provision. Neither of these are significant judgements or estimates.

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Income from donations and grants

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	-	9,748	9,748
Grants	288,002	16,723	304,725
	<u>288,002</u>	<u>26,471</u>	<u>314,473</u>
	<u><u>288,002</u></u>	<u><u>26,471</u></u>	<u><u>314,473</u></u>
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	-	11,928	11,928
Grants	201,398	7,680	209,078
	<u>201,398</u>	<u>19,608</u>	<u>221,006</u>
	<u><u>201,398</u></u>	<u><u>19,608</u></u>	<u><u>221,006</u></u>

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fees receivable	741,133	741,133	864,791
Hot meals and consumable charges	79,152	79,152	70,296
Early education grants	1,900,635	1,900,635	1,172,129
	<u>2,720,920</u>	<u>2,720,920</u>	<u>2,107,216</u>
	<u><u>2,720,920</u></u>	<u><u>2,720,920</u></u>	<u><u>2,107,216</u></u>

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest receivable	10,091	10,091	551

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Activities in furtherance of nursery education	2,189,844	593,654	2,783,498

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Activities in furtherance of nursery education	1,718,234	440,078	2,158,312

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	1,913,626	1,445,645
Depreciation	27,711	24,512
Cleaning	34,272	36,462
Hot meals & snacks	68,902	46,516
Nursery resources	34,168	40,893
Marketing	5,140	125
Fundraising expenditure	7,496	10,344
DAF	12,125	8,999
EY pupil premium	6,109	1,970
SENDCO	502	932
Resources	43,732	92,043
Training	30,033	9,793
Deprivation	6,028	-
	2,189,844	1,718,234

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Rent	57,217	57,217	53,440
Cleaning	10,765	10,765	7,883
Rates	4,248	4,248	3,430
Light & heat	18,891	18,891	12,769
Maintenance	86,539	86,539	24,080
Insurance	3,225	3,225	13,805
Staff discounts	27,352	27,352	-
Telephone	13,847	13,847	9,464
Computer & IT costs	12,384	12,384	13,090
Travel & coach hire	13,189	13,189	7,512
Recruitment	99	99	2
DBS checks	2,740	2,740	1,800
Bad debts	(37)	(37)	2,906
Occupational health	2,526	2,526	2,941
Staff welfare	4,139	4,139	784
Bank charges	75	75	-
Staff costs	271,329	271,329	218,777
Disposal of assets	(8)	(8)	11,672
Governance costs	65,134	65,134	55,723
	<u>593,654</u>	<u>593,654</u>	<u>440,078</u>

8. Auditors' remuneration

	2025 £	<i>2024 £</i>
Fees payable to the company's auditor for the audit of the company's annual accounts	15,150	14,310
Fees payable to the company's auditor in respect of:		
All non-audit services not included above	<u>2,950</u>	<u>1,495</u>

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

9. Staff costs

	2025 £	2024 £
Wages and salaries	1,737,541	1,328,393
Social security costs	146,863	92,213
Contribution to defined contribution pension schemes	29,222	25,039
	<u>1,913,626</u>	<u>1,445,645</u>

Redundancy payments amounted to £Nil for the year (2024: £9,875).

The average number of persons employed by the company during the year was as follows:

	2025 No.	2024 No.
Management	12	7
Support	109	97
	<u>121</u>	<u>104</u>

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of key management for the year was £136,759 (2024: £113,694).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

11. Tangible fixed assets

	Land & buildings £	Fixture, fittings & equipment £	Total £
Cost or valuation			
At 1 September 2024	1,085,178	101,324	1,186,502
Additions	64,437	15,498	79,935
Disposals	-	(360)	(360)
At 31 August 2025	<u>1,149,615</u>	<u>116,462</u>	<u>1,266,077</u>
Depreciation			
At 1 September 2024	374,990	63,106	438,096
Charge for the year	21,650	6,061	27,711
On disposals	-	(37)	(37)
At 31 August 2025	<u>396,640</u>	<u>69,130</u>	<u>465,770</u>
Net book value			
At 31 August 2025	<u>752,975</u>	<u>47,332</u>	<u>800,307</u>
At 31 August 2024	<u>710,188</u>	<u>38,218</u>	<u>748,406</u>

Land and buildings comprise long leasehold properties.

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	8,022	7,963
Other debtors	4,827	4,461
Prepayments and accrued income	31,268	11,708
	<u>44,117</u>	<u>24,132</u>

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	44,625	15,092
Other taxation and social security	36,446	19,891
Other creditors	6,315	5,118
Accruals and deferred income	65,124	69,582
	<u>152,510</u>	<u>109,683</u>

14. Deferred income

	2025 £	2024 £
Deferred income at 1 September 2024	31,429	34,582
Resources deferred during the year	29,684	31,429
Amounts released from previous periods	(31,429)	(34,582)
Deferred income at 31 August 2025	<u>29,684</u>	<u>31,429</u>

Deferred income relates to nursery fees received in advance of the Autumn term.

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2025 £
Unrestricted funds					
Designated funds					
Capital	-	-	-	735,973	735,973
Future projects	-	-	-	90,000	90,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>825,973</u>	<u>825,973</u>
General funds					
General Funds	685,204	2,749,350	(2,522,352)	(204,246)	707,956
Fundraising	-	8,132	(9,300)	1,168	-
	<u>685,204</u>	<u>2,757,482</u>	<u>(2,531,652)</u>	<u>(203,078)</u>	<u>707,956</u>
Total Unrestricted funds	<u>685,204</u>	<u>2,757,482</u>	<u>(2,531,652)</u>	<u>622,895</u>	<u>1,533,929</u>

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Statement of funds (continued)

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2025 £
Restricted funds					
Capital	641,166	73,774	(27,711)	(622,895)	64,334
Deprivation	-	47,237	(47,237)	-	-
SENCO	-	67,610	(67,610)	-	-
EYPP	-	35,345	(35,345)	-	-
DAF	-	12,500	(12,125)	-	375
Stronger Practice Hub		8,751	(8,035)		716
Beacon Commodities Hub	727	1,500	(439)	-	1,788
Port Community Fund and RJB	701	-	(701)	-	-
Forest School Sessions	4,382	87	(4,469)	-	-
Rope Trust	2,693	4,617	(7,162)	-	148
Big Local Trust Community	500	-	(500)	-	-
Masonic Charitable MCF	14,166	14,166	(11,623)	-	16,709
Other restricted funds	9,629	22,415	(28,889)	-	3,155
	<u>673,964</u>	<u>288,002</u>	<u>(251,846)</u>	<u>(622,895)</u>	<u>87,225</u>
Total of funds	<u>1,359,168</u>	<u>3,045,484</u>	<u>(2,783,498)</u>	<u>-</u>	<u>1,621,154</u>

BOWS AND ARROWS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

15. Statement of funds (continued)

The funds held in designated are for projects internally committed to but not spent at year end and fixed assets designated for use in the charity.

The income funds of the Charity include restricted funds comprising the following grants held on trust for specific purposes:

Deprivation

Fund to be used to improve outcomes for children, living in deprived areas, attending our various settings. The money is provided by Suffolk County Council.

Special Education Needs Coordinator (SENCO)

Grants given to nurseries to fund the work of SENCO in supporting children registered at the nurseries who have additional needs. The money is provided by Suffolk County Council.

Early Years Pupil Premium (EYPP)

The Early Years Pupil Premium (EYPP) is additional funding from DfE, via Suffolk County Council, for Early Years providers to help them improve the education they provide for disadvantaged 3- and 4- year-olds.

Disability Access Fund (DAF)

This funding is claimed through Suffolk County Council for each eligible child and is for children whose parents receive Disability Living Allowance.

Stronger Practice hub

Launched in 2022, and one of 18 hubs across the country, the East of England Stronger Practice Hub is part of the Department for Education's covid recovery package. The hub provides advice, shares good practice and offers evidence-based professional development for early years practitioners across Suffolk, Norfolk and Cambridgeshire. Anne Denny is a hub partner.

Beacon Commodities Fund

This grant relates to a cooking project for a number of the nurseries.

Port Community Fund and RJB

This grant also relates to a cooking project for a number of the nurseries.

Forest Schools Sessions

This grant provides funding for the staffing, travel and resources costs for one of the nurseries.

Rope Trust

This grant allows for family support services to be provided to one of the nurseries. This involves supporting families with their day to day life.

BOWS AND ARROWS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

15. Statement of funds (continued)

Big Local Trust Community

This grant provides funding for a farm trip for one of the nurseries.

Masonic Charitable MCF

This grant allows for family support services to be provided to one of the nurseries. This involves supporting families with their day to day life.

Expansion grant for Oak Wood

This grant is to build an outdoor forest school which will be used by preschool children.

Other

Other small grants for restricted purposes.

Transfers

£90,000 was transferred from general unrestricted funds to designated funds for future projects internally committed to such as air conditioning, training and equipment.

£113,078 was transferred from general unrestricted funds to designated capital fund for assets held for use in the charity, designated by the charity for a set purpose.

£622,895 was transferred from restricted capital fund to designated capital fund for assets held for use in the charity, designated by the charity for a set purpose, of which there is no restrictions by funder on use of the asset.

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 August 2024 £</i>
Unrestricted funds					
General Funds	521,378	2,159,585	(1,995,759)	-	685,204
Fundraising	1,840	11,928	(13,768)	-	-
	<u>523,218</u>	<u>2,171,513</u>	<u>(2,009,527)</u>	<u>-</u>	<u>685,204</u>
Restricted funds					
Capital	665,151	-	(23,985)	-	641,166
Deprivation	-	26,864	(26,981)	117	-
SENCO	-	70,996	(70,996)	-	-
EYPP	-	23,665	(26,560)	2,895	-
Locality Grant	266		(266)		
IOA-Summer Term Activities	1	-	(1)	-	-
5 to Thrive	70	-	(70)	-	-
Tell Your Story	1	-	(1)	-	-
Stronger Practice Hub	-	16,226	(16,886)	660	-
Beacon Commodities Fund	-	2,221	(1,494)	-	727
Experts and Mentors Program	-	9,500	(9,500)	-	-
Port Community Fund and RJB	-	1,998	(1,297)	-	701
Forest Schools Sessions	-	6,800	(2,418)	-	4,382
Rope Trust	-	4,617	(1,924)	-	2,693
Maple Park Priority Area	-	1,275	(1,275)	-	-
Early Talk Boost	-	270	(270)	-	-
Big Local Trust Community	-	500	-	-	500
Masonic Charitable MCF	-	14,166	-	-	14,166
Other restricted funds	-	22,300	(8,999)	(3,672)	9,629
	<u>665,489</u>	<u>201,398</u>	<u>(192,923)</u>	<u>-</u>	<u>673,964</u>

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Statement of funds (continued)

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 August 2024 £</i>
Total of funds	1,188,707	2,372,911	(2,202,450)	-	1,359,168

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	64,334	735,973	800,307
Current assets	22,891	950,466	973,357
Creditors due within one year	-	(152,510)	(152,510)
Total	87,225	1,533,929	1,621,154

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	665,151	83,255	748,406
Current assets	8,813	711,632	720,445
Creditors due within one year	-	(109,683)	(109,683)
Total	673,964	685,204	1,359,168

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	261,986	170,461
Adjustments for:		
Depreciation charges	27,711	24,276
Interests from investments	(10,091)	(551)
(Increase)/decrease in debtors	(19,985)	2,107
Increase/(decrease) in creditors	42,827	(7,539)
Net cash provided by operating activities	302,448	188,754

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	929,240	696,313
Total cash and cash equivalents	929,240	696,313

19. Analysis of changes in net debt

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	696,313	232,927	929,240
	696,313	232,927	929,240

BOWS AND ARROWS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

20. Capital commitments

	2025 £	2024 £
Contracted for but not provided in these financial statements		
Enhancement of nursery sites	28,500	-
Oakwood forest school	34,000	-
	<u>62,500</u>	<u>-</u>

21. Pension commitments

The Charity operates a group personal pension scheme, the assets of which are held in an independently administered fund. Employer's contributions paid during the year amounted to £29,222 (2024: £25,039).

All staff are allocated to either a nursery setting or a project fund which they work on. Project funds will dictate the charitable activity the employer pension contributions should go against as an expense. All projects are noted as being restricted or unrestricted funds so the project fund allocated for the employee to work on will dictate whether the individual employer pension contributions go against restricted or unrestricted funds.

22. Operating lease commitments

At 31 August 2025 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	29,229	39,566
Later than 1 year and not later than 5 years	14,550	15,368
Later than 5 years	19,345	19,706
	<u>63,124</u>	<u>74,640</u>

Lease payments recognised as an expense during the year were £54,818 (2024: £48,983).

23. Related party transactions

During the year two trustees received childcare services with fees charged of £3,476 (2024: £5,764).

No trustees received a discount on childcare fees (2024: One received £602).