

# BROWNBERRIE LANE CHILDCARE & EDUCATION LTD

England & Wales · Charity number 1140348

## Details

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Other names	BROWNBERRIE LANE PRE-SCHOOL LIMITED, BROWNBERRIE LANE CHILDCARE & EDUCATION LTD, BROWNBERRIE LANE PRE-SCHOOL
Status	Registered
Legal form	Charitable company
Company number	<a href="#">72112830</a>
Registered	2011-02-10
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Brownberrie Lane Pre School Brownberrie Lane Horsforth Leeds LS18 5SD
Phone	01132585621
Email	<a href="mailto:brownberrielanepreschool@hotmail.co.uk">brownberrielanepreschool@hotmail.co.uk</a>
Website	<a href="http://www.brownberrielanepreschool.co.uk">www.brownberrielanepreschool.co.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-4.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;4.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;4.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRESCHOOL LEARNING ALLIANCE.

**Activities:** Nursery for children aged 1 to 4 years of age.

## Classification

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

## Geography

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- **Area of benefit:** UNDEFINED.
- Leeds City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£343,249	£297,977	-	-
2024-07-31	£265,381	£253,140	-	-
2023-07-31	£281,135	£230,981	-	-
2022-07-31	£213,626	£230,165	-	-
2021-07-31	£228,876	£210,788	-	-

## Trustees

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Name	Role	Appointed
Anne-Marie Harrison		2025-03-24
Emily Helen Murphy Crawford		2026-01-27
Emily Langstaff		2024-03-19
John Philip Loudon		2026-01-27
Katie Hall		2024-03-19
Michael Andrew Wood		2026-01-27
Sian Nerys Kay		2026-01-27

**BROWNBERRIE LANE CHILDCARE & EDUCATION LTD**

England & Wales - Charity number 1140348

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# Accounts

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# **Brownberrie Lane Childcare & Education Ltd**

Charity number 1140348

A company limited by guarantee number 07211283

## **Annual Report and Financial Statements**

**for the year ended 31 July 2025**



# **Brownberrie Lane Childcare & Education Ltd**

## **Annual Report and Financial Statements for the year ended 31 July 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report for the year ended 31 July 2025**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Katie Hall	Secretary	
Emily Langstaff		
Mike Wood	Chair	Appointed 24 March 2025
Sian Kay		Appointed 27 January 2026
John Louden	Treasurer	Appointed 27 January 2026
Emily Murphy-Crawford		Appointed 27 January 2026
Anne-Marie Harrison		Appointed 24 March 2025
Aphrael Spindloe		Resigned 13 September 2024
Vera Filipova		Appointed 4 December 2024
		Resigned 27 January 2026
Gaynor Reid		Appointed 4 December 2024
		Resigned 27 January 2026
<b>Charity number</b>	1140348	Registered in England and Wales
<b>Company number</b>	07211283	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Brownberrie Lane	HSBC Bank plc	
Horsforth	88 Town Street	
Leeds	Horsforth	
LS18 5SD	Leeds LS18 4AR	

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 1 April 2010 as Brownberrie Lane Pre-School Limited. On 27 July 2023, the name was changed to Brownberrie Lane Childcare & Education Ltd, as a result of a special resolution passed on 4 April 2023. It is governed by a memorandum and articles of association, as amended on 11 April 2023 for the change of name. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report (continued) for the year ended 31 July 2025**

### **Objectives and activities**

#### **The charity's objects**

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

To offer appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

To encourage the study of the needs of such children and their families and promote public interest in and recognition of such needs.

To instigate and adhere to and further the aims and objects of the Pre-School Learning Alliance.

#### **The charity's main activities**

Provision of pre-school, term time only, early years education for children aged two to five years old.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

#### **Achievements and performance**

The charity continues to provide an excellent standard of childcare inline with their 'Outstanding' Ofsted rating (2022). The feedback from parents and carers attending seasonal stay and play sessions is fantastic, with great recognition for the creativity and engaging nature of learning taking place in setting.

In addition to seasonal stay and play sessions parents and carers were invited to take part in the annual Brownberrie Lane pumpkin patch hunt to celebrate Halloween. At Christmas setting will be transformed into a magical winter wonderland. Parents, carers and the local community will be invited to experience the incredible transformation alongside their children. Prospective parents will also be invited to showcase setting during this special time of year.

Throughout the year staff continually redecorate setting to reflect the changing seasons and exciting new work the children are producing. Staff plan fun and engaging activities throughout the calendar; including candle making and Indian food for Diwali and making Christingle oranges. The staff team have also incorporated fun and educational sessions from external providers such as Number Train and Shake Rattle and Boogie.

The staff organised a wonderful leavers party in the summer to say goodbye to all of the children starting school. This was a fantastic event which really celebrated the children's time at Brownberrie Lane Childcare & Education. Children were presented with thoughtful gifts and cards from the staff and parents were given folders of their children's work. The event is yet another example of the hard work and dedication shown by the staff team, who always go above and beyond to provide an exceptional experience for the children.

The old sleep room has undergone an impressive renovation and is now a beautifully bright, calm and welcoming space for the children to enjoy.

Extensive drainage works took place in Autumn to address the severe flooding in the playground. Early signs are that this has been successful, although the landscaping of this area will not take place until next year. This will allow time and access for any troubleshooting should the need arise.

Due to the relocation of a local childcare provider and another closing, Brownberrie Lane Childcare & Education are currently at capacity for 'Littlies' (children aged 12-18 months). Setting are considering opening from 7:30am to support an increase in demand.

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report (continued) for the year ended 31 July 2025**

### **Financial review**

The net income for the year was £45,272 wholly on unrestricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £208,231.

We operate a reserves policy to cover wages and other running costs for between 3 and 6 months should our income drastically decrease. At 31 July 2025 our free reserves were equivalent to just over 8 months of operating costs, The trustees are currently reviewing their policy to ensure that it meets the charity's sustainability targets.

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report (continued) for the year ended 31 July 2025**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 23/3/2026

Michael Wood (Trustee)

# **Brownberrie Lane Childcare & Education Ltd**

## **Independent examiner's report to the trustees of Brownberrie Lane Childcare & Education Ltd**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2025, which are set out on pages 7 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

30/3/2026

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Brownberrie Lane Childcare & Education Ltd**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 July 2025**

	Notes	2025 Total funds £	2024 Total funds £
<b>Income from:</b>			
Grants and donations	(2)	664	548
Sales and fees		341,197	261,985
Bank interest		1,323	1,356
Other income		65	1,492
<b>Total income</b>		<b>343,249</b>	<b>265,381</b>
<b>Expenditure on:</b>			
Salaries, pensions and NIC	(3)	211,172	176,199
Payroll charges		1,578	1,795
Supply staff		246	-
Training		1,417	590
Uniforms and clothing		280	546
Rent and rates		5,798	8,048
Utilities		7,717	6,701
Cleaning and refuse		4,784	2,429
Repairs and renewals		3,385	10,761
Internet and telephone		1,910	1,341
Crafts and materials		11,608	8,968
Furniture and equipment		544	2,535
Printing, postage and stationery		876	711
Insurance		3,212	1,970
Membership and registration fees		836	1,425
Food and supplies		16,330	13,834
Independent examination		1,254	1,254
DBS checks and recruitment costs		189	860
Bank charges and interest		100	132
Party and gifts		1,118	476
Activities and events		5,009	1,673
Professional fees		3,427	303
IT, computer and software subscriptions		992	999
TV licence		175	164
Advertising, promotion and marketing		1,333	1,540
Depreciation		12,687	7,817
Other expenses		-	69
<b>Total expenditure</b>		<b>297,977</b>	<b>253,140</b>
<b>Net income / (expenditure)</b>		<b>45,272</b>	<b>12,241</b>
<b>Fund balances brought forward</b>		<b>187,309</b>	<b>175,068</b>
<b>Fund balances carried forward</b>		<b>232,581</b>	<b>187,309</b>

All incoming resources and resources expended derive from continuing activities.

# Brownberrie Lane Childcare & Education Ltd

## Balance sheet

as at 31 July 2025

		2025	2024
		Total	Total
		£	£
<b>Fixed assets</b>			
Tangible assets	(4)	24,350	13,177
<b>Total fixed assets</b>		<u>24,350</u>	<u>13,177</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	6,032	5,857
Cash at bank		217,949	174,750
<b>Total current assets</b>		<u>223,981</u>	<u>180,607</u>
<b>Current liabilities:</b>			
<b>amounts falling due within one year</b>			
Creditors and accruals	(6)	15,750	6,475
<b>Total current liabilities</b>		<u>15,750</u>	<u>6,475</u>
<b>Net current assets / (liabilities)</b>		<u>208,231</u>	<u>174,132</u>
<b>Net assets</b>		<u>232,581</u>	<u>187,309</u>
<b>Funds</b>			
Unrestricted funds		232,581	187,309
Restricted funds		-	-
<b>Total funds</b>		<u>232,581</u>	<u>187,309</u>

For the year ending 31 July 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 23/3/2026

Michael Wood (Trustee)

# **Brownberrie Lane Childcare & Education Ltd**

## **Notes to the accounts**

### **for the year ended 31 July 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Furniture, fixtures and fittings: over 5 years

Website: over 3 years

# **Brownberrie Lane Childcare & Education Ltd**

## **Notes to the accounts**

### **for the year ended 31 July 2025**

#### **1 Accounting policies continued**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**Brownberrie Lane Childcare & Education Ltd**  
**Notes to the accounts continued**  
**for the year ended 31 July 2025**

<b>2 Grants and donations</b>	2025	2024
	Total	Total
	funds	funds
	£	£
Other donations	664	548
	<u>664</u>	<u>548</u>

<b>3 Staff costs and numbers</b>	2025	2024
	£	£
Gross salaries	199,552	166,354
Social security costs	16,458	12,492
Employment allowance	(8,267)	(5,714)
Pensions	3,429	3,067
	<u>211,172</u>	<u>176,199</u>

The average number of employees during the year was 10, being an average of 6.3 full time equivalent (2024: 9.2, 6.3 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2025	2024
	£	£
Costs of the scheme to the charity for the year	3,429	3,067

<b>4 Tangible assets</b>	Website	Furniture, fixtures	Total
	£	£	£
<b>Cost</b>			
At 1 August 2024	10,488	21,604	32,092
Additions	-	23,860	23,860
At 31 July 2025	<u>10,488</u>	<u>45,464</u>	<u>55,952</u>
<b>Depreciation</b>			
At 1 August 2024	6,992	11,923	18,915
Charge for year	3,496	9,191	12,687
At 31 July 2025	<u>10,488</u>	<u>21,114</u>	<u>31,602</u>
<b>Net book value</b>			
At 31 July 2025	<u>-</u>	<u>24,350</u>	<u>24,350</u>
At 31 July 2024	<u>3,496</u>	<u>9,681</u>	<u>13,177</u>

**Brownberrie Lane Childcare & Education Ltd**  
**Notes to the accounts continued**  
**for the year ended 31 July 2025**

<b>5 Debtors and prepayments</b>	2025	2024
	£	£
Debtors	515	-
Prepayments	5,517	5,857
	<u>6,032</u>	<u>5,857</u>

<b>6 Creditors and accruals</b>	2025	2024
	£	£
Creditors	6,321	-
Accruals	1,254	1,254
Taxation and social security	6,052	4,196
Other creditors	2,123	1,025
	<u>15,750</u>	<u>6,475</u>

**7 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £51,503 (previous year: £49,757).

**BROWNBERRIE LANE CHILDCARE & EDUCATION LTD**

England & Wales - Charity number 1140348

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# Accounts

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# **Brownberrie Lane Childcare & Education Ltd**

Charity number 1140348

A company limited by guarantee number 07211283

## **Annual Report and Financial Statements** **for the year ended 31 July 2024**



# **Brownberrie Lane Childcare & Education Ltd**

## **Annual Report and Financial Statements for the year ended 31 July 2024**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report for the year ended 31 July 2024**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Katie Hall	Secretary	Appointed 27 March 2024
Emily Meikle		Appointed 27 March 2024
Vera Filipova	Chair	Appointed 4 December 2024
Gaynor Reid		Appointed 4 December 2024
Mike Wood	Treasurer	Appointed 24 March 2025
Anne Marie Flaherty		Appointed 24 March 2025
Michelle Connors	former Chair	Appointed 5 March 2024 Resigned 4 September 2024
James Robinson	former Chair	Resigned 1 March 2024
Steven Bromley		Resigned 21 March 2024
Dr. Julia Hackett		Resigned 19 February 2024
Rachael Batin		Resigned 12 February 2024
Esther John	former Treasurer	Appointed 5 March 2024 Resigned 12 June 2024
Aphrael Spindloe	former Secretary	Appointed 5 March 2024 Resigned 13 September 2024
<b>Charity number</b>	1140348	Registered in England and Wales
<b>Company number</b>	07211283	Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Brownberrie Lane	HSBC Bank plc
Horsforth	88 Town Street
Leeds	Horsforth
LS18 5SD	Leeds LS18 4AR

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 1 April 2010 as Brownberrie Lane Pre-School Limited. On 27 July 2023, the name was changed to Brownberrie Lane Childcare & Education Ltd, as a result of a special resolution passed on 4 April 2023. It is governed by a memorandum and articles of association, as amended on 11 April 2023 for the change of name. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report (continued) for the year ended 31 July 2024**

### **Objectives and activities**

#### **The charity's objects**

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

To offer appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

To encourage the study of the needs of such children and their families and promote public interest in and recognition of such needs.

To instigate and adhere to and further the aims and objects of the Pre-School Learning Alliance.

#### **The charity's main activities**

Provision of pre-school, term time only, early years education for children aged two to five years old.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

#### **Achievements and performance**

The charity continues to provide an excellent standard of childcare inline with their 'Outstanding' Ofsted rating (2022). The feedback from parents and carers attending seasonal stay and play sessions is fantastic, with great recognition for the creativity and engaging nature of learning taking place in setting.

In addition to seasonal stay and play sessions parents and carers were invited to take part in the annual Brownberrie Lane pumpkin patch hunt to celebrate Halloween. At Christmas setting was transformed into a magical Peppa-pig inspired wonderland. Parents and carers were invited into setting to see and explore the incredible transformation alongside their children. Families also enjoyed attending 'A Wriggly Nativity', a wonderful performance at a local church with joyous singing and dancing from all the children.

Throughout the year staff are continually redecorating setting to reflect the changing seasons and exciting new work the children are producing. Staff plan fun and engaging activities throughout the calendar; including candle making and Indian food for Diwali and making Christingle oranges

Due to the relocation of a local childcare provider, Brownberrie Lane Childcare and Education welcomed an influx of new 'Littlies' (children aged 12-18 months) and a range of new equipment was purchased to support this.

New electronic shutters have been installed to the external facade of the building, providing added security and ease of use for the staff team.

We experienced some flooding to the outdoor play area and trustees are looking into a drainage strategy for the premises, with the view to commissioning works to prevent future flooding/water damage.

#### **Financial review**

The net income for the year was £12,241, wholly on unrestricted funds .

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £174,132.

We operate a reserves policy to cover wages and other running costs for between 3 and 6 months should our income drastically decrease. At 31 July 2024 our free reserves were equivalent to just under 8 months of operating costs,

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report (continued) for the year ended 31 July 2024**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 30/4/2025

Gaynor Reid (Trustee)

# **Brownberrie Lane Childcare & Education Ltd**

## **Independent examiner's report to the trustees of Brownberrie Lane Childcare & Education Ltd**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2024, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

1/5/25

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Brownberrie Lane Childcare & Education Ltd**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 July 2024**

	Notes	2024 Total funds £	2023 Total funds £
<b>Income from:</b>			
Grants and donations	(2)	190,855	174,388
Sales and fees		71,678	104,596
Bank interest		1,356	574
Other income		1,492	1,577
<b>Total income</b>		<b>265,381</b>	<b>281,135</b>
<b>Expenditure on:</b>			
Salaries, pensions and NIC	(3)	176,199	163,570
Payroll charges		1,795	2,303
Recruitment costs		769	1,610
Training		590	370
Uniforms and clothing		546	24
Rent and rates		8,048	5,743
Utilities		6,701	8,267
Cleaning and refuse		2,429	2,736
Repairs and renewals		10,761	7,768
Internet and telephone		1,341	1,451
Crafts and materials		8,968	9,313
Furniture and equipment		2,535	725
Printing, postage and stationery		711	334
Insurance		1,970	1,108
Membership and registration fees		1,425	1,149
Food and supplies		13,834	13,218
Independent examination		1,254	1,254
DBS checks		91	228
Bank charges and interest		132	160
Party and gifts		476	253
Activities and events		1,673	329
Professional fees		303	70
IT, computer and software subscriptions		999	209
TV licence		164	159
Advertising, promotion and marketing		1,540	1,060
Depreciation		7,817	7,518
Other expenses		69	52
<b>Total expenditure</b>		<b>253,140</b>	<b>230,981</b>
<b>Net income / (expenditure)</b>		<b>12,241</b>	<b>50,154</b>
<b>Fund balances brought forward</b>		<b>175,068</b>	<b>124,914</b>
<b>Fund balances carried forward</b>		<b>187,309</b>	<b>175,068</b>

All incoming resources and resources expended derive from continuing activities.

# Brownberrie Lane Childcare & Education Ltd

## Balance sheet

as at 31 July 2024

		2024	2023
		Total	Total
		£	£
<b>Fixed assets</b>			
Tangible assets	(4)	<u>13,177</u>	<u>19,499</u>
<b>Total fixed assets</b>		<u>13,177</u>	<u>19,499</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	5,857	4,014
Cash at bank and in hand		<u>174,750</u>	<u>156,786</u>
<b>Total current assets</b>		<u>180,607</u>	<u>160,800</u>
<b>Current liabilities:</b>			
<b>amounts falling due within one year</b>			
Creditors and accruals	(6)	<u>6,475</u>	<u>5,231</u>
<b>Total current liabilities</b>		<u>6,475</u>	<u>5,231</u>
<b>Net current assets / (liabilities)</b>		<u>174,132</u>	<u>155,569</u>
<b>Net assets</b>		<u>187,309</u>	<u>175,068</u>
<b>Funds</b>			
Unrestricted funds		187,309	175,068
Restricted funds		-	-
<b>Total funds</b>		<u>187,309</u>	<u>175,068</u>

For the year ending 31 July 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 30/4/2025

Gaynor Reid (Trustee)

# **Brownberrie Lane Childcare & Education Ltd**

## **Notes to the accounts**

### **for the year ended 31 July 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Furniture, fixtures and fittings: over 5 years

Website: over 3 years

# **Brownberrie Lane Childcare & Education Ltd**

## **Notes to the accounts**

### **for the year ended 31 July 2024**

#### **1 Accounting policies continued**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

# Brownberrie Lane Childcare & Education Ltd

## Notes to the accounts continued for the year ended 31 July 2024

2 Grants and donations	2024	2023
	Total funds	Total funds
	£	£
Leeds City Council nursery education funding	190,307	173,875
Other donations	548	513
	<u>190,855</u>	<u>174,388</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	166,354	153,458
Social security costs	12,492	11,652
Employment allowance	(5,714)	(4,480)
Pensions	3,067	2,940
	<u>176,199</u>	<u>163,570</u>

The average number of employees during the year was 9.2, being an average of 6.3 full time equivalent (2023: 9.5, 6.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	3,067	2,940

4 Tangible assets	Website	Furniture, fixtures and fittings	Total
	£	£	£
<b><u>Cost</u></b>			
At 1 August 2023	10,488	20,109	30,597
Additions	-	1,495	1,495
At 31 July 2024	<u>10,488</u>	<u>21,604</u>	<u>32,092</u>
<b><u>Depreciation</u></b>			
At 1 August 2023	3,496	7,602	11,098
Charge for year	3,496	4,321	7,817
At 31 July 2024	<u>6,992</u>	<u>11,923</u>	<u>18,915</u>
<b><u>Net book value</u></b>			
At 31 July 2024	<u>3,496</u>	<u>9,681</u>	<u>13,177</u>
At 31 July 2023	<u>6,992</u>	<u>12,507</u>	<u>19,499</u>

**Brownberrie Lane Childcare & Education Ltd**  
**Notes to the accounts continued**  
**for the year ended 31 July 2024**

5 Debtors and prepayments	2024	2023
	£	£
Prepayments	5,857	4,014
	<u>5,857</u>	<u>4,014</u>

6 Creditors and accruals	2024	2023
	£	£
Creditors	-	149
Accruals	1,254	1,254
Taxation and social security	4,196	2,881
Other creditors	1,025	947
	<u>6,475</u>	<u>5,231</u>

**7 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £49,757 (previous year: £44,944).

**BROWNBERRIE LANE CHILDCARE & EDUCATION LTD**

England & Wales - Charity number 1140348

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# Accounts

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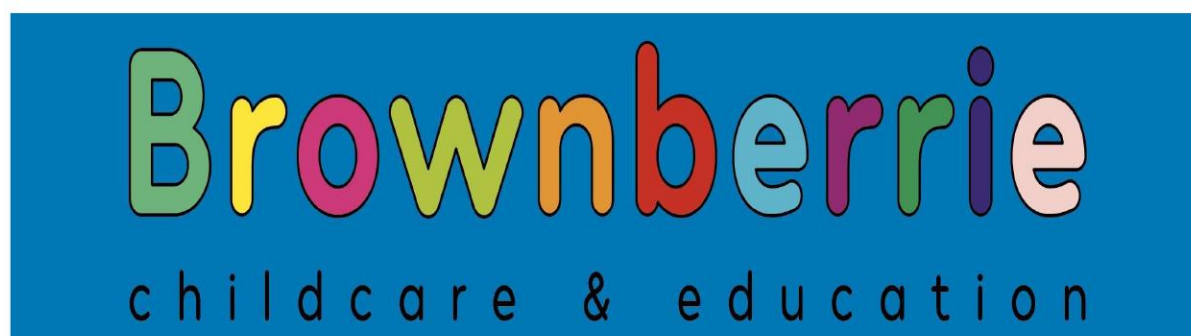
# **Brownberrie Lane Childcare & Education Ltd**

Charity number 1140348

A company limited by guarantee number 07211283

## **Annual Report and Financial Statements**

**for the year ended 31 July 2023**



# **Brownberrie Lane Childcare & Education Ltd**

## **Annual Report and Financial Statements for the year ended 31 July 2023**

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Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report for the year ended 31 July 2023**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
James Robinson	Chair	Appointed May 2023
Steven Bromley		Appointed September 2022
Dr. Julia Hackett		Appointed July 2022
Rachael Batin		Appointed May 2023
Amity Watts	Former Chair	Resigned July 2023
Sinead Lister		Appointed July 2022
		Resigned May 2023
Ben Clare		Resigned January 2023
Hailey Clare		Resigned January 2023

**Charity number** 1140348 Registered in England and Wales

**Company number** 07211283 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Brownberrie Lane Horsforth Leeds LS18 5SD	HSBC Bank plc 88 Town Street Horsforth Leeds LS18 4AR

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 1 April 2010 as Brownberrie Lane Pre-School Limited. On 27 July 2023, the name was changed to Brownberrie Lane Childcare & Education Ltd, as a result of a special resolution passed on 4 April 2023. It is governed by a memorandum and articles of association, as amended on 11 April 2023 for the change of name. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report (continued) for the year ended 31 July 2023**

### **Objectives and activities**

#### **The charity's objects**

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

To offer appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

To encourage the study of the needs of such children and their families and promote public interest in and recognition of such needs.

To instigate and adhere to and further the aims and objects of the Pre-School Learning Alliance.

#### **The charity's main activities**

Provision of pre-school, term time only, early years education for children aged two to five years old.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

#### **Achievements and performance**

The charity continues to provide excellent childcare standards, maintaining the "Outstanding" Ofsted awarded in 2022, placing Brownberrie in the top 20% of UK nursery settings for education provision. Our beliefs that children play to make sense of the world around them is maintained, and through play children develop social & cognitive skills, as well as gaining self confidence required to engage in new experiences & environments.

Due to the small loss in the previous financial year, a close eye was kept on expenditure in FY23, however our imaginative & creative activities were not affected, highlighted by the incredible festive season decorations & activities, as well as activities such as pumpkin picking in the autumn & strawberry picking in the summer.

One thing we undertook in the year was an amendment to our name, now known as Brownberrie Childcare & Education, to reflect our all round services; providing childcare provisions for children ranging in age between 18mths-4yrs. We also rebranded the signage around our setting & launched a new website, to again reflect our high quality standards within our setting.

We have faced challenges around staffing & recruitment, which is an industry problem at present, however given FY23 has provided a surplus, as we have gone into FY24, we have invested this into our current employees, ensuring the high quality services we provide are maintained. We are confident this will also ensure recruitment meets our high standards.

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report (continued) for the year ended 31 July 2023**

### **Financial review**

The net income for the year was £50,154, wholly on unrestricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £155,569.

The trustees have ring-fenced an amount of funds to cover wages and running costs for 3-6 months should the setting experience financial difficulty. The reserves levels under this policy would be £52,960 to £105,920, based upon budgeted expenditure.

We have set a budget for the year and do not predict any threats to our operation. Our income remains maximised due to our registers being full, and we have a waiting list for the next year. We are also positively impacted financially by the lack of available staff in the sector, although this causes strains operationally. We are forecasting a deficit of around £50,000 in 2023-24 which would bring our free reserves back in line with the upper end of our reserves policy

# **Brownberrie Lane Childcare & Education Ltd**

## **Trustees' report (continued) for the year ended 31 July 2023**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 7/2/2024

Dr Julia Hackett (Trustee)

# **Brownberrie Lane Childcare & Education Ltd**

## **Independent examiner's report to the trustees of Brownberrie Lane Childcare & Education Ltd**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2023, which are set out on pages 7 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

13/2/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Brownberrie Lane Childcare & Education Ltd**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 July 2023**

	Notes	2023 Total funds £	2022 Total funds £
<b>Income from:</b>			
Grants and donations	(2)	174,388	122,480
Sales and fees		104,596	90,136
Bank interest		574	16
Other income		1,577	994
<b>Total income</b>		<b>281,135</b>	<b>213,626</b>
<b>Expenditure on:</b>			
Salaries, pensions and NIC	(3)	163,570	171,698
Payroll charges		2,303	1,744
Recruitment costs		1,610	1,814
Training		370	1,085
Uniforms and clothing		24	26
Rent and rates		5,743	5,511
Utilities		8,267	5,514
Cleaning and refuse		2,736	2,809
Repairs and renewals		7,768	6,881
Internet and telephone		1,451	1,281
Crafts and materials		9,313	8,536
Furniture and equipment		725	1,493
Printing, postage and stationery		334	608
Insurance		1,108	2,661
Membership and registration fees		1,149	839
Food and supplies		13,218	9,805
Independent examination		1,254	900
DBS checks		228	232
Bank charges and interest		160	158
Party and gifts		253	570
Activities and events		329	360
Professional fees		70	1,313
IT, computer and software subscriptions		209	258
TV licence		159	159
Advertising, promotion and marketing		1,060	295
Depreciation		7,518	3,580
Other expenses		52	35
<b>Total expenditure</b>		<b>230,981</b>	<b>230,165</b>
<b>Net income / (expenditure)</b>		<b>50,154</b>	<b>(16,539)</b>
<b>Fund balances brought forward</b>		<b>124,914</b>	<b>141,453</b>
<b>Fund balances carried forward</b>		<b>175,068</b>	<b>124,914</b>

All incoming resources and resources expended derive from continuing activities.

**Brownberrie Lane Childcare & Education Ltd**  
**Balance sheet**  
**as at 31 July 2023**

		2023	2022
		Total	Total
		£	£
<b>Fixed assets</b>			
Tangible assets	(4)	<u>19,499</u>	<u>14,318</u>
<b>Total fixed assets</b>		<u>19,499</u>	<u>14,318</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	4,014	4,465
Cash at bank and in hand		<u>156,786</u>	<u>109,888</u>
<b>Total current assets</b>		<u>160,800</u>	<u>114,353</u>
<b>Current liabilities:</b>			
<b>amounts falling due within one year</b>			
Creditors and accruals	(6)	<u>5,231</u>	<u>3,757</u>
<b>Total current liabilities</b>		<u>5,231</u>	<u>3,757</u>
<b>Net current assets / (liabilities)</b>		<u>155,569</u>	<u>110,596</u>
<b>Net assets</b>		<u>175,068</u>	<u>124,914</u>
<b>Funds</b>			
Unrestricted funds		<u>175,068</u>	<u>124,914</u>
<b>Total funds</b>		<u>175,068</u>	<u>124,914</u>

For the year ending 31 July 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 7/2/2024

Dr Julia Hackett (Trustee)

# **Brownberrie Lane Childcare & Education Ltd**

## **Notes to the accounts**

### **for the year ended 31 July 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Furniture, fixtures and fittings: over 5 years

Website: over 3 years

# **Brownberrie Lane Childcare & Education Ltd**

## **Notes to the accounts**

### **for the year ended 31 July 2023**

#### **1 Accounting policies continued**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**Brownberrie Lane Childcare & Education Ltd**  
**Notes to the accounts continued**  
**for the year ended 31 July 2023**

<b>2 Grants and donations</b>	2023	2022
	Total	Total
	funds	funds
	£	£
Leeds City Council nursery education funding	173,875	122,435
Other donations	513	45
	<u>174,388</u>	<u>122,480</u>

<b>3 Staff costs and numbers</b>	2023	2022
	£	£
Gross salaries	153,458	160,486
Social security costs	11,652	12,778
Employment allowance	(4,480)	(4,804)
Pensions	2,940	3,238
	<u>163,570</u>	<u>171,698</u>

The average number of employees during the year was 9.5, being an average of 6.9 full time equivalent (2022: 11.8, 7.4 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2023	2022
	£	£
Costs of the scheme to the charity for the year	2,940	3,238

<b>4 Tangible assets</b>	Furniture, fixtures and equipment	Total
	£	£
<b><u>Cost</u></b>		
At 1 August 2022	17,898	17,898
Additions	2,211	12,699
At 31 July 2023	<u>20,109</u>	<u>30,597</u>
<b><u>Depreciation</u></b>		
At 1 August 2022	3,580	3,580
Charge for year	4,022	7,518
At 31 July 2023	<u>7,602</u>	<u>11,098</u>
<b><u>Net book value</u></b>		
At 31 July 2023	<u>12,507</u>	<u>19,499</u>
At 31 July 2022	<u>14,318</u>	<u>14,318</u>

**Brownberrie Lane Childcare & Education Ltd**  
**Notes to the accounts continued**  
**for the year ended 31 July 2023**

<b>5 Debtors and prepayments</b>	2023	2022
	£	£
Prepayments	4,014	4,465
	<u>4,014</u>	<u>4,465</u>

<b>6 Creditors and accruals</b>	2023	2022
	£	£
Creditors	149	92
Accruals	1,254	900
Taxation and social security	2,881	2,679
Other creditors	947	86
	<u>5,231</u>	<u>3,757</u>

**7 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £44,944 (previous year: £45,471).

**BROWNBERRIE LANE CHILDCARE & EDUCATION LTD**

England & Wales - Charity number 1140348

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# Accounts

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# **Brownberrie Lane Pre-School Limited**

Charity number 1140348

A company limited by guarantee number 07211283

## **Annual Report and Financial Statements for the year ended 31 July 2022**



West Yorkshire Community Accounting Service

# **Brownberrie Lane Pre-School Limited**

## **Annual Report and Financial Statements for the year ended 31 July 2022**

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Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Brownberrie Lane Pre-School Limited**

## **Trustees' report for the year ended 31 July 2022**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Amity Watts	Chair	
Steven Bromley		Appointed September 2022
Dr. Julia Hackett		Appointed July 2022
Sinead Lister		Appointed July 2022
Ben Clare		Resigned January 2023
Hailey Clare		Resigned January 2023
Miranda Seed		Resigned July 2022
<b>Charity number</b>	1140348	Registered in England and Wales
<b>Company number</b>	07211283	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Brownberrie Lane	HSBC Bank plc	
Horsforth	88 Town Street	
Leeds	Horsforth	
LS18 5SD	Leeds LS18 4AR	

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 1 April 2010. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **Objectives and activities**

#### **The charity's objects**

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

To offer appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

To encourage the study of the needs of such children and their families and promote public interest in and recognition of such needs.

To instigate and adhere to and further the aims and objects of the Pre-school Learning Alliance.

# **Brownberrie Lane Pre-School Limited**

## **Trustees' report (continued) for the year ended 31 July 2022**

### **The charity's main activities**

Provision of pre-school, term time only, early years education for children aged two to five years old.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

### **Achievements and performance**

The charity has continued to provide an excellent standard of childcare, demonstrated by an 'Outstanding' Ofsted award in the summer term, placing Brownberrie in the top 20% of UK nursery settings for education provision. The charity has benefited from a new kitchen, installed at a cost of more than £16,000 in April 2022 which has enabled the setting to provide home cooked, fresh hot meals during the teatime shifts which have remained very busy. We used the surplus from the previous academic year to pay for this, Other significant investment included a new laptop for the office and administration duties. We faced some challenges with our outside space including a burst pipe beneath the property, but this was rectified by the council and we were able to pay to reform and refresh the outside play area. Aware of rising costs and with the covid-19 situation still very fresh in our minds, we kept a close eye on costs throughout the year and forecast a loss, but a higher than predicted income meant we finished the year turning a small surplus, which we will reinvest in the business.

### **Financial review**

The net expenditure for the year was £16,539, wholly on unrestricted funds .

We have worked on a budget and forecast for the year and kept a close eye on cash flow to ensure the financial health of the business. We set aside funds for maintenance and building improvements at the beginning of the financial year, so these were budgeted for. Our registers became full as the year progressed, guaranteeing maximum income. Trustees reviewed the financial situation as the year progressed, and made adjustments to the budget accordingly.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £110,596.

The trustees have ring-fenced an amount of funds to cover wages and running costs for 3-6 months should the setting experience financial difficulty. The reserves levels under this policy would be £60,240 to £120,480.

We have set a budget for the year and do not predict any threats to our operation. Our income remains maximised due to our registers being full, and we have a waiting list for the next year. Although we were impacted by the covid-19 situation in many ways, financially the business remained robust due to Leeds City Council (our main source of income) continuing to provide funding for the time we were open. Our private income also remained strong with a healthy number of fee-paying families remaining with us and joining. We are also positively impacted financially by the lack of available staff in the sector; although this causes strains operationally, it does prevent our wage bill from increasing dramatically.

At the time of signing these accounts the charity has been impacted by the global covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and concluded that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

# **Brownberrie Lane Pre-School Limited**

## **Trustees' report (continued) for the year ended 31 July 2022**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 28/3/2023

Amity Watts (Trustee)

# **Brownberrie Lane Pre-School Limited**

## **Independent examiner's report to the trustees of Brownberrie Lane Pre-School Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2022, which are set out on pages 6 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

28/3/2023

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Brownberrie Lane Pre-School Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 July 2022**

	Notes	2022 Total funds £	2021 Total funds £
<b>Income from:</b>			
Grants and donations	(2)	122,480	166,574
Sales and fees		90,136	62,082
Bank interest		16	7
Other income		994	963
<b>Total income</b>		<u>213,626</u>	<u>229,626</u>
<b>Expenditure on:</b>			
Salaries, pensions and NIC	(3)	171,698	170,409
Payroll charges		1,744	1,710
Recruitment costs		1,814	-
Training		1,085	346
Uniforms and clothing		26	214
Rent and rates		5,511	5,032
Utilities		5,514	4,518
Cleaning and refuse		2,809	2,484
Repairs and renewals		6,881	2,567
Internet and telephone		1,281	1,201
Crafts and materials		8,536	7,011
Furniture and equipment		1,493	466
Printing, postage and stationery		608	793
Insurance		2,661	2,765
Membership and registration fees		839	870
Food and supplies		9,805	8,167
Independent examination		900	900
DBS checks		232	187
Bank charges and interest		158	142
Party and gifts		570	521
Activities and events		360	307
Professional fees		1,313	200
IT, computer and software subscriptions		258	408
TV licence		159	159
Advertising and promotion		295	-
Depreciation		3,580	-
Other expenses		35	230
<b>Total expenditure</b>		<u>230,165</u>	<u>211,607</u>
<b>Net income / (expenditure)</b>		<u>(16,539)</u>	<u>18,019</u>
<b>Fund balances brought forward</b>		<u>141,453</u>	<u>123,434</u>
<b>Fund balances carried forward</b>		<u>124,914</u>	<u>141,453</u>

All incoming resources and resources expended derive from continuing activities.

# Brownberrie Lane Pre-School Limited

## Balance sheet

as at 31 July 2022

	2022	2021
	Total	Total
	£	£
<b>Fixed assets</b>		
Tangible assets (4)	<u>14,318</u>	<u>-</u>
<b>Total fixed assets</b>	<u>14,318</u>	<u>-</u>
<b>Current assets</b>		
Debtors and prepayments (5)	4,465	6,053
Cash at bank and in hand	<u>109,888</u>	<u>141,035</u>
<b>Total current assets</b>	<u>114,353</u>	<u>147,088</u>
<b>Current liabilities:</b>		
<b>amounts falling due within one year</b>		
Creditors and accruals (6)	<u>3,757</u>	<u>5,635</u>
<b>Total current liabilities</b>	<u>3,757</u>	<u>5,635</u>
<b>Net current assets / (liabilities)</b>	<u>110,596</u>	<u>141,453</u>
<b>Net assets</b>	<u>124,914</u>	<u>141,453</u>
<b>Funds</b>		
Unrestricted funds	<u>124,914</u>	<u>141,453</u>
<b>Total funds</b>	<u>124,914</u>	<u>141,453</u>

For the year ending 31 July 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 28/3/2023

Amity Watts (Trustee)

# **Brownberrie Lane Pre-School Limited**

## **Notes to the accounts**

### **for the year ended 31 July 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Furniture, fixtures and fittings: over 5 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Brownberrie Lane Pre-School Limited**

## **Notes to the accounts**

### **for the year ended 31 July 2022**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**Brownberrie Lane Pre-School Limited**  
**Notes to the accounts continued**  
**for the year ended 31 July 2022**

<b>2 Grants and donations</b>	2022	2021
	Total	Total
	funds	funds
	£	£
Leeds City Council nursery education funding	122,435	164,884
Linley and Simpson	-	750
Other donations	45	940
	<u>122,480</u>	<u>166,574</u>

<b>3 Staff costs and numbers</b>	2022	2021
	£	£
Gross salaries	160,486	162,657
Social security costs	12,778	9,838
Employment allowance	(4,804)	(4,708)
Pensions	3,238	2,622
	<u>171,698</u>	<u>170,409</u>

The average number of employees during the year was 11.8, being an average of 7 full time equivalent (2021: 12.3, 7.4 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2022	2021
	£	£
Costs of the scheme to the charity for the year	3,238	2,622

**Brownberrie Lane Pre-School Limited**  
**Notes to the accounts continued**  
**for the year ended 31 July 2022**

<b>4 Tangible assets</b>	Furniture, fixtures and fittings	Total
	£	£
<b>Cost</b>		
At 1 August 2021	-	-
Additions	17,898	17,898
At 31 July 2022	<u>17,898</u>	<u>17,898</u>
<b>Depreciation</b>		
At 1 August 2021	-	-
Charge for year	3,580	3,580
At 31 July 2022	<u>3,580</u>	<u>3,580</u>
<b>Net book value</b>		
At 31 July 2022	<u>14,318</u>	<u>14,318</u>
At 31 July 2021	<u>-</u>	<u>-</u>
<b>5 Debtors and prepayments</b>	2022	2021
	£	£
Prepayments	4,465	6,053
	<u>4,465</u>	<u>6,053</u>
<b>6 Creditors and accruals</b>	2022	2021
	£	£
Creditors	92	1,787
Accruals	900	900
Pension	-	563
Taxation and social security	2,679	2,081
Other creditors	86	304
	<u>3,757</u>	<u>5,635</u>
<b>7 Related party transactions</b>		
<b>Trustee expenses</b>		
No trustee received any expenses during this year or the previous year.		
<b>Trustee remuneration and benefits</b>		
No trustee received any remuneration or benefit during this or the previous year.		
<b>Remuneration and benefits received by key management personnel</b>		
The key management personnel of the charity include the trustees and Manager. The total employee benefits received were £45,471 (previous year: £38,915).		

## Brownberrie Lane Pre-School Limited

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 July 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>						
Grants and donations	122,480	165,824	-	750	122,480	166,574
Sales and fees	90,136	62,082	-	-	90,136	62,082
Bank interest	16	7	-	-	16	7
Other income	994	963	-	-	994	963
<b>Total income</b>	<b>213,626</b>	<b>228,876</b>	<b>-</b>	<b>750</b>	<b>213,626</b>	<b>229,626</b>
<b>Expenditure</b>						
Salaries, pensions and NIC	171,698	170,409	-	-	171,698	170,409
Payroll charges	1,744	1,710	-	-	1,744	1,710
Recruitment costs	1,814	-	-	-	1,814	-
Training	1,085	346	-	-	1,085	346
Uniforms and clothing	26	214	-	-	26	214
Rent and rates	5,511	5,032	-	-	5,511	5,032
Utilities	5,514	4,518	-	-	5,514	4,518
Cleaning and refuse	2,809	1,999	-	485	2,809	2,484
Repairs and renewals	6,881	2,320	-	247	6,881	2,567
Internet and telephone	1,281	1,201	-	-	1,281	1,201
Crafts and materials	8,536	7,011	-	-	8,536	7,011
Furniture and equipment	1,493	379	-	87	1,493	466
Printing, postage and stationery	608	793	-	-	608	793
Insurance	2,661	2,765	-	-	2,661	2,765
Membership and registration fees	839	870	-	-	839	870
Food and supplies	9,805	8,167	-	-	9,805	8,167
Independent examination	900	900	-	-	900	900
DBS checks	232	187	-	-	232	187
Bank charges and interest	158	142	-	-	158	142
Party and gifts	570	521	-	-	570	521
Activities and events	360	307	-	-	360	307
Professional fees	1,313	200	-	-	1,313	200
IT, computer and software subs	258	408	-	-	258	408
TV licence	159	159	-	-	159	159
Advertising and promotion	295	-	-	-	295	-
Depreciation	3,580	-	-	-	3,580	-
Other expenses	35	230	-	-	35	230
<b>Total expenditure</b>	<b>230,165</b>	<b>210,788</b>	<b>-</b>	<b>819</b>	<b>230,165</b>	<b>211,607</b>
<b>Net income / (expenditure)</b>	<b>(16,539)</b>	<b>18,088</b>	<b>-</b>	<b>(69)</b>	<b>(16,539)</b>	<b>18,019</b>
<b>Transfers between funds</b>	<b>-</b>	<b>(69)</b>	<b>-</b>	<b>69</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(16,539)</b>	<b>18,019</b>	<b>-</b>	<b>-</b>	<b>(16,539)</b>	<b>18,019</b>
<b>Fund balances brought forward</b>	<b>141,453</b>	<b>123,434</b>	<b>-</b>	<b>-</b>	<b>141,453</b>	<b>123,434</b>
<b>Fund balances carried forward</b>	<b>124,914</b>	<b>141,453</b>	<b>-</b>	<b>-</b>	<b>124,914</b>	<b>141,453</b>

**BROWNBERRIE LANE CHILDCARE & EDUCATION LTD**

England & Wales - Charity number 1140348

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# Accounts

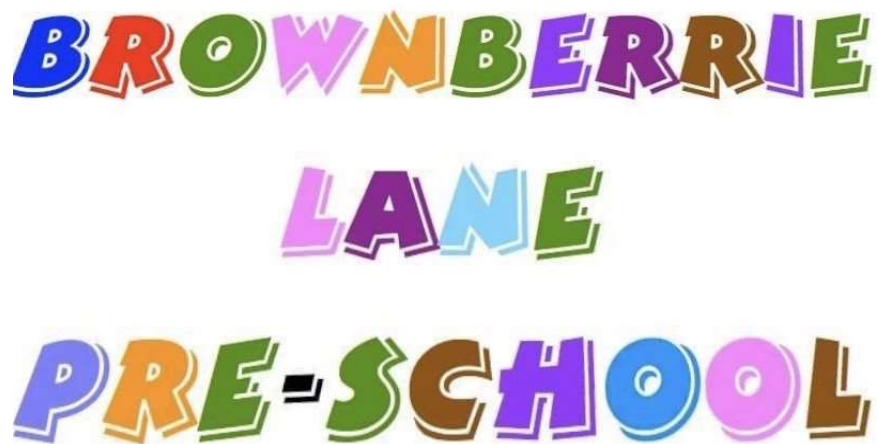
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# **Brownberrie Lane Pre-School Limited**

Charity number 1140348

A company limited by guarantee number 07211283

## **Annual Report and Financial Statements for the year ended 31 July 2021**



West Yorkshire Community Accounting Service

# **Brownberrie Lane Pre-School Limited**

## **Annual Report and Financial Statements for the year ended 31 July 2021**

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**Prepared by West Yorkshire Community Accounting Service**

# **Brownberrie Lane Pre-School Limited**

## **Trustees' report for the year ended 31 July 2021**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>
Amity Watts	Chair
Miranda Seed	Treasurer
Hailey Clare	
Ben Clare	

**Charity number** 1140348 Registered in England and Wales

**Company number** 07211283 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Brownberrie Lane Horsforth Leeds LS18 5SD	HSBC Bank plc 88 Town Street Horsforth Leeds LS18 4AR

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 1 April 2010. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **Objectives and activities**

#### **The charity's objects**

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

To offer appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

To encourage the study of the needs of such children and their families and promote public interest in and recognition of such needs.

To instigate and adhere to and further the aims and objects of the Pre-school Learning Alliance.

# **Brownberrie Lane Pre-School Limited**

## **Trustees' report (continued) for the year ended 31 July 2021**

### **Objectives and activities (continued)**

#### **The charity's main activities**

Provides pre-school, term time only, early years education for children aged two to five years old.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

### **Achievements and performance**

We re-opened in September 2020 with our one-room setting divided into two as per recommended 'bubbles' guidance for education settings. As this represented a big change from our previous operating structure, it presented challenges for both children and staff who were uncomfortable with the change.

We reverted to one room in spring 2021. The charity being in a positive financial position, trustees and management agreed to continue to pay staff wages in the event of a shut down, so in January 2021 when we were forced to close by Government directive, we continued to pay our staff. We gave private fee-paying families the option of continuing to pay us while their child was at home, but ensured we would keep all places regardless. We tried to use 'holiday credit' as a way of allowing families to use up some of the lost days of childcare from the spring lockdown of 2020, but this put us in a negative position financially and we will not repeat this offer.

Many of the challenges we faced were sector-wide, including the financial and time cost of extra cleaning, and the difficulty of recruiting new members of staff. We agreed to promote one staff member to Senior Practitioner following her positive impact on the children and setting, and made plans to cover two maternity leaves from summer 2021. We investigated other methods of recruitment including offering a placement student from the Leeds Universities but the establishments did not think we should proceed, given the ever-changing nature of government guidance and the already considerable pressures on staff.

### **Financial review**

The net income for the year was £18,019, including net income of £18,019 on unrestricted funds and net income of £0 on restricted funds after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £141,453.

We have fewer children enrolled from September 21 than in previous years and are predicting a loss of c. £10k in the year 21/22 as a result. However, we are in a very secure financial position because of profits received in previous years and are easily able to absorb this loss without diminishing our reserves. As our lucrative teatime shifts had become very full, we ring-fenced money to pay for an upgraded kitchen in 2022 to cope with this increased demand while putting lower priority maintenance and marketing projects such as external signage and website on hold until we know the financial outcome of the 2021/2022 year.

The trustees have ring-fenced an amount of funds to cover wages and running costs for 3-6 months should the setting experience financial difficulty. They have also calculated the cost of closure and clearance and included this amount as reserve funds. The reserves levels under this policy would be £53,000 to £106,000.

We recognise that our actual reserves are in excess of the policy upper limit, but subsequently we have invested some of this surplus in upgrading our kitchen and our playground facilities.

# **Brownberrie Lane Pre-School Limited**

## **Trustees' report (continued) for the year ended 31 July 2021**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 20/4/2022

Amity Watts (Trustee)

# **Brownberrie Lane Pre-School Limited**

## **Independent examiner's report to the trustees of Brownberrie Lane Pre-School Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2021, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

23/4/2022

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Brownberrie Lane Pre-School Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 July 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	165,824	750	166,574	155,678
Sales and fees		62,082	-	62,082	55,850
Fundraising		-	-	-	724
Bank interest		7	-	7	109
Other income		963	-	963	1,071
Events		-	-	-	882
<b>Total income</b>		<b>228,876</b>	<b>750</b>	<b>229,626</b>	<b>214,314</b>
<b>Expenditure on:</b>					
Salaries, pensions and NIC	(3)	170,409	-	170,409	149,486
Payroll charges		1,710	-	1,710	1,124
Volunteer expenses		-	-	-	341
Training		346	-	346	440
Uniforms and clothing		214	-	214	737
Rent and rates		5,032	-	5,032	5,305
Utilities		4,518	-	4,518	3,248
Cleaning and refuse		1,999	485	2,484	1,872
Repairs and renewals		2,320	247	2,567	4,340
Internet and telephone		1,201	-	1,201	1,199
Crafts and materials		7,011	-	7,011	7,700
Furniture and equipment		379	87	466	3,111
Printing, postage and stationery		793	-	793	422
Insurance		2,765	-	2,765	2,728
Membership and registration fees		870	-	870	1,022
Food and supplies		8,167	-	8,167	6,536
Independent examination		900	-	900	900
DBS checks		187	-	187	26
Bank and credit charges		142	-	142	117
Party and gifts		521	-	521	81
Activities and events		307	-	307	983
Professional fees		200	-	200	-
IT, computer and software subscriptions		408	-	408	402
TV licence		159	-	159	144
Playground refurbishment		-	-	-	7,446
Other expenses		230	-	230	73
<b>Total expenditure</b>		<b>210,788</b>	<b>819</b>	<b>211,607</b>	<b>199,783</b>
<b>Net income / (expenditure)</b>		<b>18,088</b>	<b>(69)</b>	<b>18,019</b>	<b>14,531</b>
<b>Transfers between funds</b>		<b>(69)</b>	<b>69</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>18,019</b>	<b>-</b>	<b>18,019</b>	<b>14,531</b>
<b>Fund balances brought forward</b>		<b>123,434</b>	<b>-</b>	<b>123,434</b>	<b>108,903</b>
<b>Fund balances carried forward</b>	(4)	<b>141,453</b>	<b>-</b>	<b>141,453</b>	<b>123,434</b>

All incoming resources and resources expended derive from continuing activities.

# Brownberrie Lane Pre-School Limited

## Balance sheet

as at 31 July 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(5) 6,053	-	6,053	5,973
Cash at bank and in hand	(6) 141,035	-	141,035	122,347
<b>Total current assets</b>	<u>147,088</u>	<u>-</u>	<u>147,088</u>	<u>128,320</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 5,635	-	5,635	4,886
<b>Total current liabilities</b>	<u>5,635</u>	<u>-</u>	<u>5,635</u>	<u>4,886</u>
<b>Net current assets / (liabilities)</b>	<u>141,453</u>	<u>-</u>	<u>141,453</u>	<u>123,434</u>
<b>Net assets</b>	<u>141,453</u>	<u>-</u>	<u>141,453</u>	<u>123,434</u>
<b>Funds</b>				
Unrestricted funds	141,453	-	141,453	123,434
Restricted funds	-	-	-	-
<b>Total funds</b>	<u>141,453</u>	<u>-</u>	<u>141,453</u>	<u>123,434</u>

For the year ending 31 July 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 20/4/2022

Amity Watts (Trustee)

# **Brownberrie Lane Pre-School Limited**

## **Notes to the accounts**

### **for the year ended 31 July 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

# Brownberrie Lane Pre-School Limited

## Notes to the accounts continued

### for the year ended 31 July 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Leeds City Council Nursery Education funding	164,884	-	164,884	154,556
Linley and Simpson	-	750	750	-
Lloyds Bank Foundation	-	-	-	462
Groundwork UK - Tesco	-	-	-	500
Other donations	940	-	940	160
	<u>165,824</u>	<u>750</u>	<u>166,574</u>	<u>155,678</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	162,657	141,217
Social security costs	9,838	8,592
Employment allowance	(4,708)	(3,049)
Pensions	2,622	2,726
	<u>170,409</u>	<u>149,486</u>

The average number employees during the year was 12.3, being an average of 7.4 full time equivalent (2020: 9, 7.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	2,622	2,726

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Linley and Simpson	-	750	819	69	-
	<u>-</u>	<u>750</u>	<u>819</u>	<u>69</u>	<u>-</u>

Fund name	Purpose of restriction
Linley and Simpson	From a local estate agent's community initiative, towards the costs of repairing damage to vandalised play equipment and upgrading the security system. Excess expenditure is shown as a transfer from unrestricted funds.

**Brownberrie Lane Pre-School Limited**  
**Notes to the accounts continued**  
**for the year ended 31 July 2021**

<b>5 Debtors and prepayments</b>	2021	2020
	£	£
Prepayments	6,053	5,973
	<u>6,053</u>	<u>5,973</u>
<b>6 Cash at bank and in hand</b>	2021	2020
	£	£
Current account	71,140	52,459
Savings account	68,213	68,206
Fundraising account	1,682	1,682
	<u>141,035</u>	<u>122,347</u>
<b>7 Creditors and accruals</b>	2021	2020
	£	£
Creditors	1,787	1,697
Accruals	1,204	900
Pension	563	586
Taxation and social security	2,081	1,703
	<u>5,635</u>	<u>4,886</u>

Brownberrie Lane Pre-School Limited has entered into an agreement with Close Premium Finance to pay the insurance premium to The Pre-school Learning Alliance. Creditors include the 9 payments due in the next financial year (£1,631) and the relevant credit charge (£64).

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and Manager. The total employee benefits received were £38,915 (previous year: £32,331).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

## Brownberrie Lane Pre-School Limited

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 July 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Grants and donations	165,824	155,678	750	-	166,574	155,678
Sales and fees	62,082	55,850	-	-	62,082	55,850
Fundraising	-	724	-	-	-	724
Bank interest	7	109	-	-	7	109
Other income	963	1,071	-	-	963	1,071
Events	-	882	-	-	-	882
<b>Total income</b>	<b>228,876</b>	<b>214,314</b>	<b>750</b>	<b>-</b>	<b>229,626</b>	<b>214,314</b>
<b>Expenditure</b>						
Salaries, pensions and NIC	170,409	149,486	-	-	170,409	149,486
Payroll charges	1,710	1,124	-	-	1,710	1,124
Volunteer expenses	-	341	-	-	-	341
Training	346	440	-	-	346	440
Uniforms and clothing	214	737	-	-	214	737
Rent and rates	5,032	5,305	-	-	5,032	5,305
Utilities	4,518	3,248	-	-	4,518	3,248
Cleaning and refuse	1,999	1,872	485	-	2,484	1,872
Repairs and renewals	2,320	4,340	247	-	2,567	4,340
Internet and telephone	1,201	1,199	-	-	1,201	1,199
Crafts and materials	7,011	7,700	-	-	7,011	7,700
Furniture and equipment	379	3,111	87	-	466	3,111
Printing, postage and stationery	793	422	-	-	793	422
Insurance	2,765	2,728	-	-	2,765	2,728
Membership and registration fees	870	1,022	-	-	870	1,022
Food and supplies	8,167	6,536	-	-	8,167	6,536
Independent examination	900	900	-	-	900	900
DBS checks	187	26	-	-	187	26
Bank and credit charges	142	117	-	-	142	117
Party and gifts	521	81	-	-	521	81
Activities and events	307	983	-	-	307	983
Professional fees	200	-	-	-	200	-
IT, computer and software subs	408	402	-	-	408	402
TV licence	159	144	-	-	159	144
Playground refurbishment	-	7,446	-	-	-	7,446
Other expenses	230	73	-	-	230	73
<b>Total expenditure</b>	<b>210,788</b>	<b>199,783</b>	<b>819</b>	<b>-</b>	<b>211,607</b>	<b>199,783</b>
<b>Net income / (expenditure)</b>	<b>18,088</b>	<b>14,531</b>	<b>(69)</b>	<b>-</b>	<b>18,019</b>	<b>14,531</b>
<b>Transfers between funds</b>	<b>(69)</b>	<b>-</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>18,019</b>	<b>14,531</b>	<b>-</b>	<b>-</b>	<b>18,019</b>	<b>14,531</b>
<b>Fund balances brought forward</b>	<b>123,434</b>	<b>108,903</b>	<b>-</b>	<b>-</b>	<b>123,434</b>	<b>108,903</b>
<b>Fund balances carried forward</b>	<b>141,453</b>	<b>123,434</b>	<b>-</b>	<b>-</b>	<b>141,453</b>	<b>123,434</b>