

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:

Name	Position	Dates
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
Charity number	1140348	Registered in England and Wales
Company number	07211283	Registered in England and Wales
Registered and principal address	Bankers	
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 Wiggly 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 £
Income from:			
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
Total income		265,381	281,135
Expenditure on:			
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
Total expenditure		253,140	230,981
Net income / (expenditure)		12,241	50,154
Fund balances brought forward		175,068	124,914
Fund balances carried forward		187,309	175,068

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