

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

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
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 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:

Name	Position	Dates
Katie Hall	Secretary	
Emily Langstaff		
Mike Wood	Chair	Appointed 24 March 2025
Sian Kay		Appointed 27 January 2026
John Loudon	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

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 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 £
Income from:			
Grants and donations	(2)	664	548
Sales and fees		341,197	261,985
Bank interest		1,323	1,356
Other income		65	1,492
Total income		343,249	265,381
Expenditure on:			
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
Total expenditure		297,977	253,140
Net income / (expenditure)		45,272	12,241
Fund balances brought forward		187,309	175,068
Fund balances carried forward		232,581	187,309

All incoming resources and resources expended derive from continuing activities.

Brownberrie Lane Childcare & Education Ltd
Balance sheet
as at 31 July 2025

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

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

3 Staff costs and numbers	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.

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

4 Tangible assets	Website	Furniture, fixtures	Total
<u>Cost</u>	£	£	£
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>
<u>Depreciation</u>			
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>
<u>Net book value</u>			
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

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

6 Creditors and accruals	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).