

Trustees annual report September 2023-August 2024

This year has seen some changes in the Early Years sector which has affected us. The government introduced working families funding to a larger age range of children, from April 2024 any toddler who turned two on or before the 31st March would be eligible to apply for working families funding. From September 2024 children aged from 9 months old who met certain criteria were entitled to up to 15 hours of funded childcare per week, from the funding period after they became 9 months. From September 2025 this will be increasing to 30 hours for all eligible children from 9 months to school age.

This year we only sent nine children to primary school, which is our lowest number in many years. We sent them to four different local primary schools.

Even with the increased funding and spaces available we saw a very slow uptake of new children joining the setting. This was also the case from January and this had a huge impact on our funding, which was not ideal at around the same time the government were increasing the minimum wage and increased the National insurance contributions for employers. Our monthly wage costs increased by over £1000 per month. However, from April, we had more of an uptake for the spaces, which gave us some respite with the

extra funding coming in. We have more funded children, than children whose parents pay which can impact if not much funding available.

As a setting we have a high staff retention and this year we have not lost any staff. This is particularly good when the sector is in crisis with many people leaving it, making it harder to employ.

Over the year, we have been fortunate to take groups of children on various local outings. We have been to museums and libraries as well as the local parks. This has helped us to continue making links with the local community. We have also had visits from the local police, fire service and ambulance as well as see the air ambulance land at the bottom of our garden which the children talked about for ages. We have also worked with an employee from the Somerset wildlife organisation where we planted a wild flower meadow and built bug hotels. We also enjoyed hatching some ducklings.

We have survived another year and hopefully will be able to for many more, although this is becoming harder and harder with the underfunding and crisis in the Early Years sector.

BROOK GREEN EARLY YEARS

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST AUGUST 2024

	£	£	£
Accumulated Balance brought forward from 31st August 202			20,755.76

INCOME

Fees (Parents)	123,686.20
2 & 3 year olds Funding Grant	112,952.41
CSC	
Higher Needs Funding	1,095.00
Grants	
Other	11,013.33
Fundraising	

Total income for year		248,746.94
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EXPENDITURE

Permenant staff wages	157,423.76
NI/Tax	34,354.39
Staff Training	870.00
Pension Contributions	6,450.95
Recruitment	136.50
Rates	5,400.00
Premises Costs	2,794.80
Phone/Internet	687.56
Cleaning	19,565.15

EXPENDITURE (cont'd)

Food	6,980.37
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Nursery Resources	2,220.14
Nursery Equipment	6,642.70
Ofsted Fee	
Nursey Insurance	2,122.02
Nursery Misc	2,299.86
Office Consumables	390.29
Office Equipment	412.24
Sage/Software	2,356.18

Total expenditure for year	<u>251,106.91</u>
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BROOK GREEN EARLY YEARS

INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31ST AUGUST 2024

	£	£
Accumulated fund b/fwd as at 31 August 2023		20,755.76
Total Income for year		<hr/> 248,746.94
Total Expenditure for year		251,106.91
Excess of income over expenditure for the year		-2359.97
Accumulated Fund c/fwd as at 31st August 2024		<hr/> 18,395.79 <hr/>

BROOK GREEN EARLY YEARS

ACCOUNTS

YEAR ENDED 31 AUGUST 2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

BROOK GREEN EARLY YEARS

On accounts for the year
ended

31 AUGUST 2025

Charity no
(if any)

1030342

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Sarah Watling

Date:

15/8/25

Name:

SARAH WATLING

Relevant professional
qualification(s) or body

MAAT