

Charity registration number 1108713

Company registration number 04061057 (England and Wales)

**BRENTY & HENBURY CHILDRENS CENTRE 'TRADING AS
EVERYFAMILY' LIMITED**

FORMERLY KNOWN AS BRENTY AND HENBURY CHILDRENS CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
EVERYFAMILY' LIMITED**
FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Montgomery - Chairperson A Bell - Treasurer A Bodey R Lloyd R Twining (Resigned 25 March 2022 and Reappointed 31 August 2022) A Mehdi P Graham (Appointed 21 April 2021) L Howes (Appointed 20 February 2023)
Charity number	1108713
Company number	04061057
Registered office	Brentry Lane Brentry Bristol United Kingdom BS10 6RG
Auditor	Azets Audit Services Epsilon House The Square Gloucester Business Park Gloucester United Kingdom GL3 4AD
Bankers	Lloyds 15 High Street Westbury-on-Trym Bristol United Kingdom BS10 3DA
Solicitors	Foot Anstey 2 Glass Wharf Bristol United Kingdom BS2 0FR

**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
EVERYFAMILY' LIMITED
FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
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**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
EVERYFAMILY' LIMITED
FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Brentry and Henbury Children's Centre remains a much respected provider of Early Years child care, family support and education for 0-5 year olds and community groups within the local area and the city of Bristol. The Children's Centre is a popular and busy place with a happy team of staff headed by a well-trained, active and successful leadership team. Our overall objective is to support the communities within which we serve by supporting families and thereby improving the outcomes of children.

Purposes and Aims

The aim and purpose of our charity is to provide family support to families with children under five years old, by supporting these families in many aspects of their lives including health, education, parental support and training. Also by providing early education and childcare for children aged 6 months to 5 years.

The Children's Centre has a strong commitment to equal opportunities for all. It is the philosophy of the Children's Centre that all children regardless of ability, disability, race, religion or culture are welcome to come to our centre to play, learn and develop alongside their peers in a stimulating and safe environment.

Who benefits from our services and the restrictions we have in offering these services?

Brentry and Henbury Children's Centre remains a charity with its primary focus on the north Bristol communities of Brentry and Henbury; however in recent years we have expanded our focus to include other deprived areas in the wider north Bristol area and also to focus on particular communities of interest such as families affected by parental imprisonment.

Our focus is still to work with families with children under 5 years in areas of socio-economic deprivation particularly where there is a need for community focused services.

The Children's Centre is open from 8am-5:30pm Monday to Friday, all year round.

Our remit and target of service users is restrictive in age and area as part of the restrictions on the funding we receive via Bristol City Council.

Brentry and Henbury Children's Centre excel in having excellent signposting to other services in the geographical areas of Bristol we do not cover. In addition we have a strong commitment to work in partnership with agencies to ensure our families get the best service available.

Ensuring our work delivers our aims

Every group and service delivered in the centre is continually evaluated to ensure quality and appropriateness. This constant evaluation allows us to improve and update the services and groups we offer to cater for the changing needs of the families and local community to ensure the aims and objectives are met. Due to rising number of vulnerable families and falling funding, our services now reflect the need for targeted work, reaching the most vulnerable in our community.

The Trustees have referred to the guidance on public benefit, as written by the Charity Commission when reviewing these aims and objectives and in planning our future activities.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Services Offered at Brentry and Henbury Children's Centre

BHCC directly runs a Children's Centre in Brentry which offers high quality early education and childcare as well as a range of Family Support services. We also offer Family Support services within the community of Henbury.

Early Education and Childcare

Brentry and Henbury Children's Centre offers an integrated and safe environment for children to be cared for while parents work, attend training or simply have time for themselves. This is offered from 6 months to when children are ready to move on to formal education in primary schools. Our nursery provision is one of the largest childcare settings in North Bristol offering full time childcare across the ages.

Family Support

BHCC aim to provide a 'one stop shop' for families with children under 5 years. We deliver a wide range of services to support and tackle the most common concerns of our families. Our services include; Stay and Play, Antenatal and Postnatal support, Domestic Abuse support, Under 5's Hub (in partnership with Sirona Care and Health), Baby Clinic, Baby groups, Breastfeeding Drop-In, evidenced based parenting courses and one to one support. In addition, we facilitate other organisations delivering out of our centre where they are better placed to work with families. Examples of this are: Bluebell Care, Learning Communities, Health, Speech and Language and Occupational Therapists.

Achievements and performance in 2021-2022

We have successfully managed the charity through another year impacted by COVID and we have maintained the vital services needed by our children and families. As last year we are immensely proud of the way in which everyone has had to adapt and respond while still providing support to those that need it most.

We have successfully maintained the contract for Bristol's CAPO (Supporting families affected by parental imprisonment and offending) work for another year with Bristol City Council and South Gloucestershire Council. Alongside Bristol City Council we have re-branded the CAPO work and this has included delivering training sessions for a wide range of professionals.

Continuing the work, we started last year on free meals for vulnerable under 5's and creating a clothes bank, we have been able to provide both food and clothes to families that have needed it most and are still feeling the impact of COVID and the increased cost of living rate.

With the support from the new Communications and Fundraising officer we were able to successfully apply for grants for different aspects of our work and be able to provide services such as the clothes and develop areas such as the gardens for the children.

This year we have reviewed all our Health and Safety policies and procedures in-depth and have sought Health and Safety expertise to ensure that we are compliant with all laws and guidance. The health and safety audit was positive with only small recommendations, and we have brought in health and safety software.

Ofsted Report September 2022

An OFSTED inspection carried out in September 2022 rated the Centre as 'Good'.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Future Plans

We are hoping and looking forward to a year where our services can return to pre-COVID times and that we can run more parent events within Daycare.

We continue to make one of our main aims to become more financially sustainable. We have applied and will continue to apply for grants to support the vital work that we do. We are also looking at other ways in which we can increase our income including renting out rooms and increasing our saleable services.

BHCC continues to hold the contract from the North Children's Centre Hub for Children's Centre Family Support services for Brentry and Henbury. We aim to deliver on all aspects of the Service Level Agreement at a high standard and will show the impact of outcomes for children and families.

Improvement Areas

As part of our commitment to be continually developing and seeking improvements in our provision we undertake an annual self-evaluation process. As a staff team we identify areas for development within an 'Improvement plan'. Some of our areas of development this year include:

- Review financial viability of Daycare provision;
- Develop Specialist Prison Work within the South-West;
- Increase and create paid services by 15% from September 2022 within the next 12 months. Increase room hire by 15 % from September 2022;
- Develop and implement a program of soft marketing;
- Review expectations and job descriptions in line with our demands within the next 12-36 months; and
- Next Ofsted Inspection we aim to be rated as 'good' or above.

Financial Review

The impact of COVID meant that at times daycare occupancy numbers were lower than usual. This meant we reviewed the staffing structure and ensured that staffing levels naturally reduced to reflect the adult and child ratios as required. We have reviewed all expenditure across the organisation and made savings where possible.

Whilst the charity has been financially stable, the main issue we face is staffing. The lack of available staff in the industry has had a direct effect on our occupancy rates. Like many other organizations, we have had to cap the amount of children we can sign up due to many people leaving the sector.

To tackle this, the trustees and Senior Leadership Team have re-arranged our rooms and amount of children we can take in order to maximise the occupancy rates whilst providing a service of quality and good care for children. When the staffing crisis improves, our improved structure will allow for the intake of more children for which demand remains high.

Sufficient funding is the other area of concern. We are experiencing an ever growing number of children with special needs that demand more care, time, dedication and require heavier administrative processes. Coupled with a sharp increase in costs and decreasing funding, we are having to create cuts and find new opportunities to gather funds.

For this reason, the trustees and Senior Leadership Team have decided to increase our paid services, increase the amount of fundraising we do, and look at other possible income streams.

Reserves

Wherever possible, it is our aim to raise and maintain reserves equating to 3 months running costs (£246,000) plus the cost of making the whole staff team redundant (which is in the region of £127,000) totalling £373,000. The Trustees consider that this level will ensure that, in the event of a funding shortfall, they will be able to continue the charity's current projects and activities until new plans can be implemented. The actual level of these free reserves is £392,826 (2021: £342,790).

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FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage exposure to the major risks. The key financial risk to the charity is that funding streams are reduced resulting in services that are offered having to be cut. Regular communication with our funding provider is also key in this area so that any issues are identified as early as possible.

The health and safety of the children and their families is a key risk to the centre from an operational perspective. Health and safety reviews are conducted on a regular basis and procedures must be followed by all staff. The Trustees are confident that these procedures are comprehensive and that they mitigate the risk of any issues arising in this area.

The COVID-19 virus during last year's financial period has created new risks that are still being closely monitored and managed. The plans to mitigate these risks are still in place should we face a similar situation to 2020-2021.

Structure, governance and management

Brenty and Henbury Children's Centre is governed by the Board of Trustees. BHCC feels it's very important that the Trustees are made up of parents and carers of the children attending the centre, local service users and members of the local community, and those with professional experience in early years. The Trustees are appointed at the Annual General Meeting. Appropriate induction procedures are carried out on appointment.

The Trustees are responsible for the overall decision-making in the organisation, they control the budgets and agree appropriate expenditure. They are responsible to the funding providers and must ensure that the core offer, and any other restrictions set out from these providers, are being achieved by the staff team.

Roxane Twining holds the position of Day Care Lead, and Anna Jenkins along with Kerri Matthews hold the position of Family Support Leads. All three form the Senior Leadership Team and share responsibility for the organisation, heading up a team of specialists to run the organization. Pay is set by reference to national payscales and is discussed and agreed by the Trustees on a regular basis.

Senior Leadership Team

Roxane Twining	Director
Kerri Matthews	Part-time Family Support Leader
Anna Jenkins	Part-time Family Support Leader
Rosie McCallum-Faraday	Early Education Leader
Chloe Searle	Finance Manager
Michelle McQuarrie	Finance Manager
Nichola Palmer	Daycare Manager
Sam Chinnick	Daycare Manager

Compliance with Legal Requirements

The Board of Trustees confirms that the annual report and financial statements of the charity comply with current statutory requirements including applicable charity law, the requirements of the charity's governing document and the provisions of the Financial Reporting Standard applicable in the UK and Republic of Ireland: FRS 102 (effective January 2019) and Charities SORP (FRS 102).

The charity may by Ordinary Resolution in General Meeting appoint any person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee. Trustees are recruited personally by existing members for their knowledge, experience of and interest in the charity's work.

The Board of Trustees is responsible for setting and overseeing the overall direction, policies and finances of the charity.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

E Montgomery - Chairperson

A Bell - Treasurer

A Bodey

R Lloyd

R Twining (Resigned 25 March 2022 and
Reappointed 31 August 2022)

A Mehdi

P Graham (Appointed 21 April 2021)

J Duffy (Resigned 21 April 2021)

D Pintor (Resigned 17 August 2022)

M Fernandez Aneas (Resigned 7 September 2022)

S Pritchett (Resigned 25 January 2023)

L Howes (Appointed 20 February 2023)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Bentry & Henbury Childrens Centre 'Trading as Everyfamily' Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Auditor

Azets Audit Services have been invited to tender for reappointment as charity's auditor for the year to 31 March 2023 and have expressed their willingness to continue in that capacity.

The Director's report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

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FOR THE YEAR ENDED 31 MARCH 2022**

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

E Montgomery - Chairperson

Trustee

Dated: 29 March 2023

**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
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FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
EVERYFAMILY' LIMITED**

Opinion

We have audited the financial statements of Brentry & Henbury Childrens Centre 'Trading as Everyfamily' Limited (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)
**TO THE TRUSTEES OF BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
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Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)
**TO THE TRUSTEES OF BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
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Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

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

Katherine Parkin (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

29 March 2023

Chartered Accountants
Statutory Auditor

Epsilon House
The Square
Gloucester Business Park
Gloucester
United Kingdom
GL3 4AD

**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
EVERYFAMILY' LIMITED**
FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	19,814	10,000	29,814	15,466	-	15,466
Charitable activities	5	1,121,414	-	1,121,414	1,195,327	-	1,195,327
Other trading activities	4	8,530	-	8,530	9,938	-	9,938
Investments	6	-	-	-	764	-	764
Total income		1,149,758	10,000	1,159,758	1,221,495	-	1,221,495
<u>Expenditure on:</u>							
Raising funds	7	623	10,000	10,623	130	-	130
Charitable activities	8	1,124,324	4,815	1,129,139	1,242,628	7,163	1,249,791
Total expenditure		1,124,947	14,815	1,139,762	1,242,758	7,163	1,249,921
Net income/(expenditure) for the year/							
Net movement in funds		24,811	(4,815)	19,996	(21,263)	(7,163)	(28,426)
Fund balances at 1 April 2021		1,317,188	86,148	1,403,336	1,338,451	93,311	1,431,762
Fund balances at 31 March 2022		1,341,999	81,333	1,423,332	1,317,188	86,148	1,403,336

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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BALANCE SHEET

AS AT 31 MARCH 2022

		2022		2021	
	Notes	£	£	As restated	£
Fixed assets					
Tangible assets	14		1,030,506		1,060,546
Current assets					
Debtors	15	57,737		41,886	
Cash at bank and in hand		526,701		511,740	
		<u>584,438</u>		<u>553,626</u>	
Creditors: amounts falling due within one year	16	<u>(191,612)</u>		<u>(210,836)</u>	
Net current assets			392,826		342,790
Total assets less current liabilities			<u>1,423,332</u>		<u>1,403,336</u>
Income funds					
Restricted funds	20		81,333		86,148
<u>Unrestricted funds</u>					
Designated funds	19	949,173		974,398	
General unrestricted funds		<u>392,826</u>		<u>342,790</u>	
			1,341,999		1,317,188
			<u>1,423,332</u>		<u>1,403,336</u>

The financial statements were approved by the Trustees on 29 March 2023

E Montgomery - Chairperson
Trustee

Company registration number 04061057

**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
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FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	24		19,356		171,948
Investing activities					
Purchase of tangible fixed assets		(4,395)		(25,137)	
Interest received		-		764	
Net cash used in investing activities			(4,395)		(24,373)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			14,961		147,575
Cash and cash equivalents at beginning of year			511,740		364,165
Cash and cash equivalents at end of year			526,701		511,740
Relating to:					
Cash at bank and in hand			526,701		511,740

**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
EVERYFAMILY' LIMITED**
FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Brentry & Henbury Childrens Centre 'Trading as Everyfamily' Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Brentry Lane, Brentry, Bristol, BS10 6RG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that activity. Expenditure includes attributable VAT which cannot be recovered.

Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of the resource.

Direct costs, including directly attributable salaries, are allocated on an actual basis to the activities.

Overheads and other salaries are allocated between expense headings on the basis of time spent.

Governance costs (now part of support costs) include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. All fixed assets costing more than £1,000 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	60 years straight line
Leasehold improvements	53 years / 3 years / 5 years
Nursery equipment	3 years / 5 years straight line
Fixtures and fittings	5 years straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects.

1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of short-term employee benefits is recognised in the period in which the employee's services are received.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	19,814	10,000	29,814	15,466
For the year ended 31 March 2021	<u>15,466</u>	<u>-</u>		<u>15,466</u>

4 Other trading activities

	Unrestricted funds 2022	Unrestricted funds 2021 As restated
	£	£
Trading activity income: other	<u>8,530</u>	<u>9,938</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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5 Charitable activities

	Daycare	BCC contract	Lead teacher	SEN	Total 2022	Total 2021 As restated
	£	£	£	£	£	£
Sales within charitable activities	889,273	-	-	-	889,273	795,369
Services provided under contract	-	129,701	40,637	-	170,338	175,176
Special Educational Needs funding	-	-	-	57,938	57,938	66,091
Covid-19 Support	3,865	-	-	-	3,865	158,691
	<u>893,138</u>	<u>129,701</u>	<u>40,637</u>	<u>57,938</u>	<u>1,121,414</u>	<u>1,195,327</u>
For the year ended 31 March 2021						
Unrestricted funds	<u>953,760</u>	<u>87,774</u>	<u>87,702</u>	<u>66,091</u>		<u>1,195,327</u>
Covid-19 Support Grants						
Coronavirus Job Retention Scheme	3,865	-	-	-	3,865	135,618
BCC Covid Sustainability Grant	-	-	-	-	-	23,073
	<u>3,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,865</u>	<u>158,691</u>

6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>-</u>	<u>764</u>

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FOR THE YEAR ENDED 31 MARCH 2022

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
<u>Fundraising and publicity</u>				
Other fundraising costs	623	-	623	130
Staff costs	-	10,000	10,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fundraising and publicity	623	10,000	10,623	130
	<hr/>	<hr/>	<hr/>	<hr/>
	623	10,000	10,623	130
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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8 Charitable activities

	Daycare	BCC contract costs	Lead teacher costs	Special educational needs	Total 2022	Total 2021
	£	£	£	£	£	£
Staff costs	467,226	109,186	39,929	83,841	700,182	714,469
Curriculum costs	-	977	-	286	1,263	985
Nursery shared equipment	2,549	-	-	-	2,549	2,185
Room equipment and costs	4,228	-	-	-	4,228	3,701
Community costs	-	-	-	-	-	319
Nappies	647	-	-	-	647	302
Holiday club	-	-	-	-	-	2,110
Food and catering costs	18,692	-	-	-	18,692	11,269
Uniform costs	523	-	-	-	523	-
Agency staff costs	7,202	-	-	-	7,202	-
	501,067	110,163	39,929	84,127	735,286	735,340
Share of support costs (see note 9)	258,988	59,421	21,747	45,297	385,453	506,651
Share of governance costs (see note 9)	5,628	1,260	504	1,008	8,400	7,800
	765,683	170,844	62,180	130,432	1,129,139	1,249,791
Analysis by fund						
Unrestricted funds	760,868	170,844	62,180	130,432	1,124,324	
Restricted funds	4,815	-	-	-	4,815	
	765,683	170,844	62,180	130,432	1,129,139	
For the year ended 31 March 2021						
Unrestricted funds	1,015,049	167,287	60,292	-		1,242,628
Restricted funds	7,163	-	-	-		7,163
	1,022,212	167,287	60,292	-		1,249,791

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9 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
				As restated	
	£	£	£	£	
Staff costs	231,463	-	231,463	311,473	Payroll costs
Depreciation	34,435	-	34,435	30,439	Payroll costs
Bank interest & charges	1,123	-	1,123	854	Payroll costs
Premises costs	20,372	-	20,372	42,940	Payroll costs
Admin costs	30,831	-	30,831	27,143	Payroll costs
Insurance	5,600	-	5,600	4,658	Payroll costs
Cleaning	53,555	-	53,555	53,350	Payroll costs
Rates & room hire	6,283	-	6,283	8,365	Payroll costs
Sundry	2,650	-	2,650	2,809	Payroll costs
Training	4,033	-	4,033	1,526	Payroll costs
Bad debt	(5,310)	-	(5,310)	22,082	Payroll costs
Advertising	418	-	418	892	Payroll costs
Travel	-	-	-	119	Payroll costs
Agency costs	-	-	-	-	Payroll costs
Audit and accountancy fees	-	6,720	6,720	7,800	Payroll costs
Accountancy	-	1,680	1,680	-	Payroll costs
	<u>385,453</u>	<u>8,400</u>	<u>393,853</u>	<u>514,451</u>	
Analysed between					
Charitable activities	<u>385,453</u>	<u>8,400</u>	<u>393,853</u>	<u>514,451</u>	

Governance costs includes payments to the auditors of £8,400 (2021: £7,800) for audit and accountancy fees.

10 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2022 £	2021 £
Audit of the charity's annual accounts	<u>6,720</u>	<u>7,800</u>
Non-audit services		
All other non-audit services	<u>1,680</u>	<u>-</u>

11 Net movement in funds

	2022 £	2021 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>34,435</u>	<u>30,439</u>

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12 Trustees

During the year a trustee, R. Twining, received remuneration totalling £40,206 (2021: £37,265). This was paid directly by the charity in respect of her staff member role and not in respect of services provided as a trustee. The trustee participated in the charity's pension scheme and employer pension contributions in the period amounted to £2,010 (2021: £1,863).

None of the other Trustees (or any persons connected with them) received any remuneration, benefits or reimbursed expenses from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	As restated Number
Management	6	6
Support	8	8
Direct	47	54
	<hr/>	<hr/>
Total	61	68
	<hr/>	<hr/>

Employment costs

	2022	2021
	£	£
Wages and salaries	854,872	940,270
Social security costs	49,000	56,860
Other pension costs	37,773	28,812
	<hr/>	<hr/>
	941,645	1,025,942
	<hr/>	<hr/>

There were no employees whose annual remuneration was more than £60,000.

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14 Tangible fixed assets									
		Leasehold property improvements £	Leasehold improvements £	Nursery equipment £	Fixtures and fittings £	Computers £	Total £		
Cost									
At 1 April 2021		765,768	549,342	18,624	99,755	27,468	1,460,957		
Additions		-	4,395	-	-	-	4,395		
At 31 March 2022		765,768	553,737	18,624	99,755	27,468	1,465,352		
Depreciation and impairment									
At 1 April 2021		166,222	133,007	18,423	63,807	18,952	400,411		
Prior period adjustment		332	(29,059)	-	28,727	-	-		
At 1 April 2021 - as restated		166,554	103,948	18,423	92,534	18,952	400,411		
Depreciation charged in the year		12,742	15,695	201	2,552	3,245	34,435		
At 31 March 2022		179,296	119,643	18,624	95,086	22,197	434,846		
Carrying amount									
At 31 March 2022		586,472	434,094	-	4,669	5,271	1,030,506		
At 31 March 2021		599,546	416,335	201	35,948	8,516	1,060,546		
Prior period adjustment		(332)	29,059	-	(28,727)	-	-		
At 31 March 2021 - as restated		599,214	445,394	201	7,221	8,516	1,060,546		

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15 Debtors

	2022	2021
		As restated
	£	£
Amounts falling due within one year:		
Trade debtors	49,730	27,736
Prepayments and accrued income	8,007	14,150
	<u>57,737</u>	<u>41,886</u>

16 Creditors: amounts falling due within one year

	2022	2021
		As restated
	£	£
Notes		
Other taxation and social security	86,725	91,721
Deferred income	19,976	24,020
Trade creditors	66,059	68,385
Other creditors	4,930	4,850
Accruals	13,922	21,860
	<u>191,612</u>	<u>210,836</u>

Deferred income is included in the financial statements as follows:

	2022	2021
		As restated
	£	£
Deferred income at 1 April 2021	24,020	6,626
Resources deferred during the year	19,976	24,020
Amounts released from previous years	(24,020)	(6,626)
	<u>19,976</u>	<u>24,020</u>

Deferred income relates to April nursery fees invoiced in advance (2021: April nursery fees invoiced in advance).

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £37,773 (2021 - £28,812).

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FOR THE YEAR ENDED 31 MARCH 2022

18 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds				Movement in funds				Transfers	Balance at 31 March 2022
	Balance at 1 April 2020 As restated £	Incoming resources As restated £	Resources expended As restated £	Transfers As restated £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £			
General fund	359,712	1,221,495	(1,242,758)	4,341	342,790	1,149,758	(1,124,947)	25,225	392,826	
	359,712	1,221,495	(1,242,628)	4,341	342,790	1,149,758	(1,124,947)	25,225	392,826	

Transfers relate to movements between the general fund and the designated fixed assets fund in line with the net book value of the tangible fixed assets held within unrestricted funds.

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FOR THE YEAR ENDED 31 MARCH 2022

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	As restated	As restated	As restated		
	£	£	£	£	£
Designated fixed assets fund	978,739	(4,341)	974,398	(25,225)	949,173
	<u>978,739</u>	<u>(4,341)</u>	<u>974,398</u>	<u>(25,225)</u>	<u>949,173</u>
	<u><u>978,739</u></u>	<u><u>(4,341)</u></u>	<u><u>974,398</u></u>	<u><u>(25,225)</u></u>	<u><u>949,173</u></u>

The designated fixed assets fund represents the net book value of tangible fixed assets held within unrestricted funds.

Transfers relate to movements between the general fund and the designated fixed assets fund in line with the net book value of the tangible fixed assets held within unrestricted funds.

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20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	As restated	As restated	As restated				
	£	£	£	£	£	£	£
Blossom room EIS	87,111	-	(963)	86,148	-	(4,815)	81,333
Burden Trust First aid grant	6,200	-	(6,200)	-	-	-	-
Quartet funding	-	-	-	-	10,000	(10,000)	-
	<u>93,311</u>	<u>-</u>	<u>(7,163)</u>	<u>86,148</u>	<u>10,000</u>	<u>(14,815)</u>	<u>81,333</u>

Blossom Room EIS

A grant was given by BCC in the year to 31 March 2018, to build an extension to the Blossom room specifically for children with special needs. The extension is being depreciated in the fixed asset register over the remainder of the lease. A corresponding amount is charged annually to the restricted fund.

Quartet funding 2021-22

A grant of £10,000 was given by the Quartet Community Foundation, as a contribution towards the wages of a fundraiser.

Burden Trust First Aid Grant 2020-21

A grant of £10,000 was given by the Burden Trust in 2019 to provide first aid training for staff. £3,800 was spent on training during that year, with the remainder of training being carried out in 2020/21.

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21	Analysis of net assets between funds	Unrestricted fund		Designated fixed assets fund		Restricted fund		Total		Unrestricted fund		Designated fixed assets fund		Restricted fund		Total	
		2022	£	2022	£	2022	£	2022	£	As restated	£	As restated	£	2021	£	2021	£
	Fund balances at 31 March 2022 are represented by:																
	Tangible assets	-		949,173		81,333		1,030,506		-		974,398		86,148		1,060,546	
	Current assets/(liabilities)	392,826		-		-		392,826		342,790		-		-		342,790	
		392,826		949,173		81,333		1,423,332		342,790		974,398		86,148		1,403,336	

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22 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £5, for the debts and liabilities contracted before they ceased to be a member.

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	46,544	43,058

Chris Pritchett, a spouse of a trustee of the charity, is also a partner of Foot Anstey, solicitors who provide legal advice to the charity.

There were no charges from Foot Anstey in the current year (2021: £nil).

24 Cash generated from operations

	2022	2021
	£	As restated £
Surplus/(deficit) for the year	19,996	(28,426)
Adjustments for:		
Investment income recognised in statement of financial activities	-	(764)
Depreciation and impairment of tangible fixed assets	34,435	30,440
Movements in working capital:		
(Increase)/decrease in debtors	(15,851)	73,549
(Decrease)/increase in creditors	(15,180)	79,755
(Decrease)/increase in deferred income	(4,044)	17,394
Cash generated from operations	19,356	171,948

25 Analysis of changes in net funds

The charity had no debt during the year.

**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
EVERYFAMILY' LIMITED**
FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

26 Prior period adjustment

Changes to the balance sheet

		At 31 March 2021		
		As previously reported	Adjustment	As restated
		£	£	£
Fixed assets				
Tangible assets	3	1,060,546	-	1,060,546
Current assets				
Debtors due within one year	1,2	67,859	(25,973)	41,886
Creditors due within one year				
Other creditors	1	(143,513)	48,418	(95,095)
Deferred income	2	(1,575)	(22,445)	(24,020)
		<u>1,403,336</u>	<u>-</u>	<u>1,403,336</u>
Net assets		<u>1,403,336</u>	<u>-</u>	<u>1,403,336</u>
Income funds				
Restricted funds		86,148	-	86,148
Designated fixed assets fund	4	25,736	948,662	974,398
Unrestricted funds	4	1,291,452	(948,662)	342,790
		<u>1,403,336</u>	<u>-</u>	<u>1,403,336</u>
Total reserves		<u>1,403,336</u>	<u>-</u>	<u>1,403,336</u>

Notes to reconciliation:

- 1 Reallocation of bad debt provision from accruals to trade debtors
- 2 Recognition of deferred income and associated trade debtors
- 3 Adjustment to depreciation allocation between asset classes
- 4 Reinstatement of designated fixed assets fund

**BRENTRY & HENBURY CHILDRENS CENTRE 'TRADING AS
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FORMERLY KNOWN AS BRENTRY AND HENBURY CHILDRENS CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

26 Prior period adjustment

(Continued)

Changes to the profit and loss account

		Period ended 31 March 2021		
		As previously reported	Adjustment	As restated
		£	£	£
Income from:				
Donations and legacies		15,466	-	15,466
Charitable activities	1	1,143,334	51,993	1,195,327
Other trading activities	1	61,931	(51,993)	9,938
Investments		764	-	764
Material other income		-	-	-
Other income		-	-	-
Total income		1,221,495	-	1,221,495

Notes to reconciliation:

- 1 Reclassification of income