

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the Year Ended 31 March 2023

Company Number: 04061057
Charity Registered in England and Wales Number: 1108713

Brenty & Henbury Childrens Centre 'Trading as EveryFamily' Limited
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For the Year Ended 31 March 2023

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Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited

Reference and Administrative Details

For the Year Ended 31 March 2023

Charity Name	Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Trustee Directors	E Montgomery (Chair) A Ayres C Clark P Graham R Lloyd A Mehdi A Phillips R Twining
Senior Leadership Team	Director of Operations - R Twining (from August 2022) Director of Partnership and Community Development – K Matthews Director of Partnership and Community Development – A Jenkins Early Education Leader – R McCallum (until September 2022) Day Care Manager – S Chinnick Finance Director – M McQuarrie Finance Manager – J Beazley-Long (from April 2023)
Registered Office	Brentry Lane Brentry Bristol BS10 6RG
Independent Examiner	Michelle Ferris BSc (Hons) FCA DChA Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Bankers	Lloyds 15 High Street Westbury-on-Trym Bristol BS10 3DA
Solicitors	Foot Ansley 2 Glass Wharf Bristol BS2 0FR

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Trustee Directors' Report
For the Year Ended 31 March 2023

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2023. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102- implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited is a registered charity, charity number 1108713, and a company limited by guarantee, company number 04061057. The charity's registered office is Brentry Lane, Brentry, Bristol, BS10 6RG .

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited was incorporated as a company limited by guarantee on 29th August 2000.

The following people were directors/trustees of the charity during the year and post year end:

A Ayres	(appointed 06 April 2023)
C Clark	(appointed 06 April 2023)
P Graham	
R Lloyd	
A Mehdi	
E Montgomery	(Chair)
A Phillips	(appointed 06 April 2023)
R Twining	(appointed 31 August 2022)
A Bell	(Treasurer) (resigned 6 September 2023)
A Bodey	(resigned 10 July 2023)
L Howes	(appointed 20 February 2023 & resigned 10 July 2023)
S Pritchett	(resigned 25 January 2023)
M Fernandez Aneas	(resigned 7 September 2022)
D Pintor	(resigned 17 August 2022)

Roxanne Twining is also named as a Trustee Director on Companies House for the sole purpose of being the named person for OFSTED. It has been agreed by the Board that Roxanne has no voting rights on the board as a Trustee.

Recruitment, Appointment of Trustees

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.

Structure, governance and management

EveryFAMILY is governed by the Board of Trustees. EveryFAMILY feels it is very important 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.

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 Director of Operations, and Anna Jenkins along with Kerri Matthews hold the position of Director of Partnerships and Community Development. All three form the Senior Leadership Team and share responsibility for the organisation, heading up a team of specialists to run the organization.

Key Management Personnel remuneration is benchmarked on comparable jobs within the Charitable Sector and in line with the industry.

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.

Objectives and activities

EveryFAMILY remains a respected provider of Early Years childcare for 0-5-year-olds, and Community and Family Support within the local area, the city of Bristol and beyond. The Charity 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 Community and Family Support Services to families, by supporting them in many aspects of their lives including health, education, parental support and training, but also by providing early education and childcare for children aged 2-5 years.

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

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

EveryFAMILY remains a Charity with a 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 to focus on communities of interest such as families affected by parental imprisonment in both Bristol and South Gloucestershire.

Our focus is still to work with families with children under 11 years in areas of socio-economic deprivation particularly where there is a need for community focused services.

The nursery is open from 8am-5:00pm Monday to Friday, all year round.

EveryFAMILY excel in having excellent working relationships with various professionals. 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 at the Charity 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 both our community and beyond.

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.

Services Offered at everyFAMILY

EveryFAMILY directly runs daycare in Brentry which offers high quality early education and childcare as well as a range of Family Support services. We also offer Community and Family Support services both at our Brentry site as well as targeted services across Bristol and South Gloucestershire.

Early Education and Childcare

EveryFAMILY 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 2 years to when children are ready to move on to formal education in primary schools.

Family Support

We deliver a wide range of services to support and tackle the most common concerns of our families. Our services include Stay and Play, Arts and Crafts, Baby groups, After School club, Forest School, evidenced based parenting courses and one to one support. In addition, we facilitate other organizations delivering out of our Centre where they are better placed to work with families. Examples Include Parenting courses, Health Visitor Clinic and Children's Occupational Health.

Achievements in 2022-2023

We have successfully managed the charity through a year with many changes and are proud of the work the team and the board continuously do. Our biggest achievement this year was to get awarded 'Good' during the September OFSTED Inspection and so glad that the report highlighted the amazing things that happen at the Centre.

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 secured a contract with South Gloucestershire Council. We continue to advise professionals on how they can support children and have trained 117 professionals in this year alone to become CAPO Champions.

We completed our last commissioned year to deliver Children Centre Family Support services with great success. Although this was a difficult decision to make, we felt this was the best way forward to help the charity grow further. During the year we delivered a total of 1247 hours of targeted work through various groups and 841 hours of targeted 1:1 support.

With the donations of amazing people in the local community we continue to provide our free meal scheme to those that cannot afford to pay for a hot meal. This year we provided 843 meals for children under the age of 5 years.

With the Communication and Fundraising role, we continued to apply for grants and funding to make the Charity more financially sustainable. This is an area in which we hope to grow further.

Future Plans

We started the new financial year in 2023 with a rebrand of the charity and are currently trading under the name 'everyFAMILY'. We are excited in that the rebrand will bring further clarity to service users of who we are and what we can offer the communities we serve. It will also highlight the fact we are a Charity and not a local authority ran organisation, which in turn will help us to apply for grants and funding.

We continue to make one of our main aims to become more financially sustainable. As well as applying for grants we are also looking at other ways in which we can increase our income including renting out rooms/buildings and increasing our saleable services.

EveryFAMILY continues to hold the contract for Bristol and South Gloucestershire council for CAPO (Children Affected by Parental Offending).

We will also be reaching out for Grants and donations to fund roof repairs. It has come to our attention that a portion of our roof needs mending and this will be a priority for the coming financial year.

Improvement Areas

As part of our commitment to 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:

- To be recognized as a charity, supporting families within the Bristol area.
- To create a sustainable income model.
- Implement a sustainable good quality childcare model.
- Create a data tool to efficiently collate and analyse statistics to measure impact.
- Develop and implement a communication strategy and fundraising strategy.

Implement further plans focusing on staff well-being and staff retention.

Financial Review

During the year, the charity had income totalling £863,645 (2022: £1,159,758) and expenditure totalling £967,647 (2022: £1,139,762), as well as extraordinary income of £76,811 (relating to a HMRC NI/PAYE correction), which resulted in a net deficit of £27,191 (2022: net surplus £19,996) during the year.

As at 31 March 2023, the charity had total funds of £1,396,141 (2022: £1,423,332), of which £5,051 is restricted (2022: £81,333).

Reserves

Wherever possible, it is our aim to raise and maintain reserves equating to 3 months running costs (£250,000) plus the cost of making the whole staff team redundant (which is in the region of £80,000) totalling £330,000.

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 £389,558. It remains our aim to maintain a healthy level of reserves year after year.

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited

Trustee Directors' Report

For the Year Ended 31 March 2023

Statement of Trustees' Responsibilities

The trustees (who are also directors of Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited for the purposes of company law) are responsible for preparing the Trustees Directors' Report (incorporating the directors' report) and the financial statements in accordance with 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).

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 charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- (a) select appropriate accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent,
- (d) state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping adequate 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 statements comply with the Companies Acts 2006. They are also responsible for safeguarding the assets of the charitable company 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 and in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board and signed on their behalf by:


.....
E Montgomery
Chair

Date:23.11.23.....

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Independent Examiner's Report to the Trustees
For the Year Ended 31 March 2023

Independent examiners report to the Trustees of Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited

I report to the charity trustees on my examination of the accounts of Brentry & Henbury Children's Centre 'Trading as EveryFamily' Limited ("the Company") for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ("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 Company's gross income exceeded £250,000 your examiner must be a member 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 member of the Institute of Chartered Accountants in England and Wales, 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 comply with these 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.


.....
Michelle Ferris BSc (Hons) FCA DChA
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX
Date:26/10/2023.....

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Statement of Financial Activities (including an Income and Expenditure account)
For the Year Ended 31 March 2023

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2022 £
Income from:							
Donations and general grants	2	23,180	26,950	50,130	19,814	10,000	29,814
Charitable activities	3	805,833	-	805,833	1,121,414	-	1,121,414
Other trading activities	4	7,682	-	7,682	8,530	-	8,530
Total income		836,695	26,950	863,645	1,149,758	10,000	1,159,758
Expenditure on:							
Raising funds	5	1,068	-	1,068	623	10,000	10,623
Charitable expenditure	6	942,982	23,597	966,579	1,124,324	4,815	1,129,139
Total expenditure		944,050	23,597	967,647	1,124,947	14,815	1,139,762
Net income/(expenditure) before transfers & extraordinary items		(107,355)	3,353	(104,002)	24,811	(4,815)	19,996
Extraordinary items	7	76,811	-	76,811	-	-	-
Net income/(expenditure) before transfers		(30,544)	3,353	(27,191)	24,811	(4,815)	19,996
Transfers	14	79,635	(79,635)	-			
Net movement in funds		49,091	(76,282)	(27,191)	24,811	(4,815)	19,996
Reconciliation of funds							
Fund balances at 01 April 2022		1,341,999	81,333	1,423,332	1,317,188	86,148	1,403,336
Fund balances at 31 March 2023	14	1,391,090	5,051	1,396,141	1,341,999	81,333	1,423,332

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Company Registration Number: 04061057
Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	10	1,001,532	1,030,506
Current assets			
Debtors	11	21,870	57,737
Cash at bank and in hand	12	419,016	526,701
		<u>440,886</u>	<u>584,438</u>
Creditors			
Amounts falling due within one year	13	<u>(46,277)</u>	<u>(191,612)</u>
Net current assets		<u>394,609</u>	<u>392,826</u>
Net assets		<u>1,396,141</u>	<u>1,423,332</u>
Funds			
Unrestricted funds			
General funds	14	389,558	392,826
Designated funds	14	1,001,532	949,173
		<u>1,391,090</u>	<u>1,341,999</u>
Restricted funds	14	<u>5,051</u>	<u>81,333</u>
Total charity funds		<u>1,396,141</u>	<u>1,423,332</u>


These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

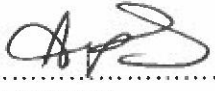
For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

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 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board of Trustees for issue on 23/10/2023 and signed on their behalf by:


E Montgomery
 Chair


A Phillips
 Trustee

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited**Cash flow statement****For the Year Ended 31 March 2023**

		Total 2023 £	Total 2022 £
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		(27,191)	19,996
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	10	35,197	34,435
		<u>8,006</u>	<u>54,431</u>
Working capital adjustments			
(Increase)/decrease in debtors	11	35,867	(15,851)
Increase/(decrease) in creditors	13	(145,335)	(19,224)
		<u>(101,462)</u>	<u>19,356</u>
Net cash flow from operations		(101,462)	19,356
Cash flows from investing activities			
Acquisitions of tangible assets	10	(6,223)	(4,395)
		<u>(107,685)</u>	<u>14,961</u>
Net increase/(decrease) in cash and cash equivalents		(107,685)	14,961
Reconciliation of net debt			
Cash and cash equivalents at the beginning of the reporting period		526,701	511,740
Net increase/(decrease) in cash and cash equivalents		(107,685)	14,961
		<u>419,016</u>	<u>526,701</u>
Cash and cash equivalents at the end of the reporting period		419,016	526,701

1 Accounting Policies

1.1 General information and basis of accounting

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. The maximum liability of each member is limited to £1. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 3-8.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with 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)- (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Other trading activities income includes income in relation to fundraising and is included in the Statement of Financial Activities when receivable.
- Income from charitable activities is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured. Where income is received in advance of provision of services, income is deferred until the criteria for income recognition is met. Where income has not been received and services have been provided, income is accrued.
- Income from grants (including government grants), relating specifically to the provision of goods or services as part of charitable activities are included in full in the Statement of Financial Activities when receivable and in the period in which they relate to. Grants are deferred when monies have been received in advance of the period to which they relate. Where no period is specified, grants are recognised to the extent to which the charity has the ability to carry out the activities within their control. Performance related grants are included within Charitable Activities income.

1.3 Government grants

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

1.4 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 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 assets value.

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.

1.5 Fixed assets

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rate:-

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

Fixed assets are valued at cost less depreciation. No assets are capitalised under £1,000. Fixed assets are reviewed annually for impairment.

1.6 Debtors

Accrued income comprises amounts due from funders and is recognised when the charity is entitled to the grant, receipt is probable and the amount can be measured reliably. Prepayments are valued at the amount prepaid.

1.7 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.9 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

1.11 Pension contributions

The Charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.12 Teachers pension scheme

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the academy trust in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

1.13 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.14 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the premises in which they operate, as well as photocopier and telephone leases. The title of the leased premises and equipment remains with the lessor.

1.15 VAT

The Charity is not VAT registered and therefore all costs are inclusive of VAT.

1.16 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Brenty & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Notes to the Financial Statements
For the Year Ended 31 March 2023

2 Donations and general grants

	Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
Donations and general grants						
Donations & gifts	23,180	26,950	50,130	19,814	10,000	29,814
	23,180	26,950	50,130	19,814	10,000	29,814

3 Incoming resources from charitable activities

	Unre-stricted funds £	Rest-ri-cted funds £	Total 2023 £	Unre-stricted funds £	Rest-ri-cted funds £	Total 2022 £
Nursery income	614,952	-	614,952	889,273	-	889,273
Local authority contracts	124,078	-	124,078	170,338	-	170,338
Special Educational Needs funding	62,315	-	62,315	57,938	-	57,938
Covid-19 support	-	-	-	3,865	-	3,865
Charitable activities- other	4,488	-	4,488	-	-	-
	805,833	-	805,833	1,121,414	-	1,121,414

Incoming resources split by income source:

	Daycare £	BCC contract £	Lead teacher £	SEN £	Total 2023 £	Total 2022 £
Nursery income	614,952	-	-	-	614,952	889,273
Local authority contracts	-	89,575	34,503	-	124,078	170,338
Special Educational Needs funding	-	-	-	62,315	62,315	57,938
Covid-19 support	-	-	-	-	-	3,865
Charitable activities- other	4,488	-	-	-	4,488	-
	619,440	89,575	34,503	62,315	805,833	1,121,414

3 Other trading activities

	Unre-stricted funds £	Rest-ri-cted funds £	Total 2023 £	Unre-stricted funds £	Rest-ri-cted funds £	Total 2022 £
Trading activities: other	7,682	-	7,682	8,530	-	8,530

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Notes to the Financial Statements
For the Year Ended 31 March 2023

5 Raising Funds

	Unrestricted	Restricted	Total 2023	Unrestricted	Restricted	Total 2022
	£	£	£	£	£	£
Fundraising and publicity						
Other fundraising costs	1,068	-	1,068	623	-	623
Staff costs	-	-	-	-	10,000	10,000
	1,068	-	1,068	623	10,000	10,623

6 Charitable activities

	Unrestricted	Restricted	Total 2023	Unrestricted	Restricted	Total 2022
	£	£	£	£	£	£
Charitable activities						
Staff costs	600,954	11,700	612,654	700,182	-	700,182
Curriculum costs	9,484	-	9,484	1,263	-	1,263
Nusery shared equipment	4,911	-	4,911	2,549	-	2,549
Room equipment and costs	10,828	-	10,828	4,228	-	4,228
Community costs	478	907	1,385	-	-	-
Nappies	114	-	114	647	-	647
Food and catering costs	13,962	-	13,962	18,692	-	18,692
Uniform costs	1,370	-	1,370	523	-	523
Agency staff costs	770	-	770	7,202	-	7,202
Rebranding costs	4,154	1,375	5,529	-	-	-
	647,025	13,982	661,007	735,286	-	735,286
Support costs (breakdown below)	288,840	9,615	298,455	380,638	4,815	385,453
Governance costs (breakdown below)	7,117	-	7,117	8,400	-	8,400
	942,982	23,597	966,579	1,124,324	4,815	1,129,139

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Notes to the Financial Statements
For the Year Ended 31 March 2023

6 Charitable activities (continued)

	Unrestricted	Restricted	Total 2023	Unrestricted	Restricted	Total 2022
	£	£	£	£	£	£
Support and governance cost						
Staff costs	134,551	7,800	142,351	231,463	-	231,463
Depreciation	33,500	1,698	35,198	29,620	4,815	34,435
Bank interest and charges	991	-	991	1,123	-	1,123
Premises costs	26,111	-	26,111	20,372	-	20,372
Admin costs	31,262	-	31,262	30,831	-	30,831
Insurance	5,836	-	5,836	5,600	-	5,600
Cleaning	42,068	-	42,068	53,555	-	53,555
Rates and room hire	6,626	-	6,626	6,283	-	6,283
Sundry	2,358	-	2,358	2,650	-	2,650
Training	5,351	117	5,468	4,033	-	4,033
Bad debt	-	-	-	(5,310)	-	(5,310)
Advertising	186	-	186	418	-	418
Total support costs	288,840	9,615	298,455	380,638	4,815	385,453
Audit fees	-	-	-	6,720	-	6,720
Independent Examination fees	2,280	-	2,280	-	-	-
Accountancy	4,837	-	4,837	1,680	-	1,680
Total governance costs	7,117	-	7,117	8,400	-	8,400
	295,957	9,615	305,572	389,038	4,815	393,853

	Daycare	BCC Contract	Lead teacher	SEN	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs	399,992	102,784	79,407	30,471	612,654	700,182
Curriculum costs	9,484	-	-	-	9,484	1,263
Nusery shared equipment	4,911	-	-	-	4,911	2,549
Room equipment and costs	10,828	-	-	-	10,828	4,228
Community costs	1,385	-	-	-	1,385	-
Nappies	114	-	-	-	114	647
Holiday club	-	-	-	-	-	-
Food and catering costs	13,962	-	-	-	13,962	18,692
Uniform costs	1,370	-	-	-	1,370	523
Agency staff costs	770	-	-	-	770	7,202
Rebranding costs	5,529	-	-	-	5,529	-
	448,345	102,784	79,407	30,471	661,007	735,286

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Notes to the Financial Statements
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7 Extraordinary items

	Unre-stricted funds £	Rest-ri-cted funds £	Total 2023 £	Unre-stricted funds £	Rest-ri-cted funds £	Total 2022 £
HMRC PAYE/NI adjustment	76,811	-	76,811	-	-	-

The adjustment noted is the reversal of a previously identified liability which has been confirmed by HMRC to no longer be owed.

8 Net incoming resources before transfers

	2023 £	2022 £
Is stated after charging:		
Depreciation	35,197	34,435
Fees payable to charities auditors and associates:		
Audit of the charities annual accounts	-	6,720
Non-audit services		
Independent examiners remuneration	2,280	-
All other non-audit services	4,837	1,680

9 Employees and employment costs

	2023 £	2022 £
Wages and salaries	679,852	854,872
Employer's NI	48,102	49,000
Pension contributions	27,051	37,773
	<u>755,005</u>	<u>941,645</u>

9 Employees and employment costs (continued)

	2023	2022
Average monthly number of employees during the year:		
Management	6	6
Support	8	8
Direct	28	47
	<u>42</u>	<u>61</u>

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 £27,051 (2022: £37,773)

No individual employee was paid over £60,000 (2022: none).

During the year, the trustee, R Twining, received remuneration totalling £20,194 (2022: £40,206). This was paid directly by the charity in respect of her staff member role and not in respect of services provided as a trustee. No trustees were paid travel expenses or reimbursed by the charity during the year (2022: none).

The key management personnel of the charity are considered to be the senior leadership team as detailed on page 2. The total costs to the charity of remuneration to the key management was £130,364 (2022: £172,793).

There was only one employee on the teachers pension scheme, and the scheme ceased in October 2022 when this staff member resigned.

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Notes to the Financial Statements
For the Year Ended 31 March 2023

10 Tangible fixed assets

	Leasehold Property £	Leasehold Improvement £	Nusery equipment £	Fixtures and Fittings £	Computers £	Total £
Cost						
As at 01 April 2022	765,768	553,737	18,624	99,755	27,468	1,465,352
Additions	-	-	-	1,123	5,100	6,223
As at 31 March 2023	765,768	553,737	18,624	100,878	32,568	1,471,575
Depreciation						
As at 01 April 2022	179,296	119,643	18,624	95,086	22,197	434,846
Charge for year	12,742	15,695	-	1,898	4,862	35,197
As at 31 March 2023	192,038	135,338	18,624	96,984	27,059	470,043
Net book value						
As at 31 March 2023	573,730	418,399	-	3,894	5,509	1,001,532
As at 31 March 2022	586,472	434,094	-	4,669	5,271	1,030,506

11 Debtors

	2023 £	2022 £
Trade debtors	16,853	49,730
Prepayments and accrued income	5,017	8,007
	<u>21,870</u>	<u>57,737</u>

12 Cash at bank and in hand

	2023 £	2022 £
Bank balances	<u>419,016</u>	<u>526,701</u>

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
Notes to the Financial Statements
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13 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	9,732	86,725
Deferred income	3,644	19,976
Trade creditors	8,322	66,059
Other creditors	3,554	4,930
Accruals	21,025	13,922
	<u>46,277</u>	<u>191,612</u>

Deferred income

	2023	2022
	£	£
Deferred income at 01 April 2022	19,976	24,020
Released from previous years	(19,976)	(24,020)
Resources deferred in the year	3,644	19,976
	<u>3,644</u>	<u>19,976</u>
Deferred income at 31 March 2023	<u>3,644</u>	<u>19,976</u>

Deferred income relates to contract income paid in advance (2022: April nursery fees invoiced in advance).

14 Statement of funds

	Balance 01.04.22 £	Income £	Expenditure £	Transfers £	Balance 31.03.23 £
Designated - fixed asset fund	949,173	-	-	52,359	1,001,532
General unrestricted funds	392,826	913,506	(944,050)	27,276	389,558
Total unrestricted & designated funds	<u>1,341,999</u>	<u>913,506</u>	<u>(944,050)</u>	<u>79,635</u>	<u>1,391,090</u>
Restricted funds					
Blossom room EIS	81,333	-	(1,698)	(79,635)	-
The Key Fund	-	26,950	(21,899)	-	5,051
Total restricted funds	<u>81,333</u>	<u>26,950</u>	<u>(23,597)</u>	<u>(79,635)</u>	<u>5,051</u>
Total funds	<u>1,423,332</u>	<u>940,456</u>	<u>(967,647)</u>	<u>-</u>	<u>1,396,141</u>

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
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14 Statement of funds- prior year

	Balance 01.04.21 £	Income £	Expenditure £	Transfers £	Balance 31.03.22 £
Designated funds	974,398	-	-	(25,225)	949,173
General unrestricted funds	342,790	1,149,758	(1,124,947)	25,225	392,826
Total unrestricted & designated funds	1,317,188	1,149,758	(1,124,947)	-	1,341,999
Restricted funds					
Blossom room EIS	86,148	-	(4,815)	-	81,333
Burden Trust first aid grant	-	-	-	-	-
Quartet funding	-	10,000	-	(10,000)	-
Total restricted funds	86,148	10,000	(4,815)	(10,000)	81,333
Total funds	1,403,336	1,159,758	(1,129,762)	(10,000)	1,423,332

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

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

Blossom Room EIS

A grant 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 grant has no requirement to be held as a restricted fund once the grant had been spent on its intended use, therefore, the fund has been moved to unrestricted funds during the year, in line with the Charity SORP.

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.

Key Fund- Social enterprise support fund

A grant of £26,950 was given by Key fund to Rebuild and diversify their income by developing a new programme of paid group/activities and improving marketing of existing services. It will fund part-time play workers to plan and run new paid groups, part fund a communications role to focus on marketing, and provide training and external support for marketing and developing new paid services.

Brentry & Henbury Childrens Centre 'Trading as EveryFamily' Limited
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15 Analysis of net assets between funds

	Unre-stricted funds £	Rest-ri-cted funds £	Total 2023 £	Unre-stricted funds £	Rest-ri-cted funds £	Total 2022 £
Tangible assets	1,001,532	-	1,001,532	949,173	81,333	1,030,506
Current assets	435,835	5,051	440,886	584,438	-	584,438
Current liabilities	(46,277)	-	(46,277)	(191,612)	-	(191,612)
	<u>1,391,090</u>	<u>5,051</u>	<u>1,396,141</u>	<u>1,341,999</u>	<u>81,333</u>	<u>1,423,332</u>

16 Commitments under operating leases

On 31 March 2023 the charity had commitments under operating leases as follows:

	2023 £	2022 £
Expiry date:		
Within one year	486	-
Between two and five years		-
	<u>486</u>	<u>-</u>

17 Related parties

There have been no related party transactions during the year, other than disclosed in Note 9 (2022: none, other than disclosed in Note 9).

18 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 debt and liabilities contracted before they ceased to be a member.