

BROOK GREEN NURSERY LTD

England & Wales · Charity number 1142314

Details

Other names ADDISON PRE-SCHOOL, ADDISON PRE-SCHOOL LTD.

Status Registered

Legal form Charitable company

Company number [06865918](#)

Registered 2011-06-08

Register [View on the Charity Commission register](#)

Contact

Address Brook Green Nursery
49 Brook Green
London
W6 7BJ

Phone 02076025868

Email info@brookgreennursery.co.uk

Website www.brookgreennursery.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:1) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;2) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

Activities: Provision of education, learning, nurturing and play activities to pre-school children in a healthy, friendly and caring environment. This incorporated Charity changed name to Brook Green Nursery on 18 May 2015; it was linked to the un-incorporated Addison Pre-School Playgroup, Charity number 1018982 which was taken over by the incorporated charity and ceased trading.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Recreation
- **Who:** Children/young People

Geography

- Hammersmith And Fulham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£268,463	£226,227	-	-
2024-04-30	£182,190	£225,217	-	-
2023-04-30	£154,501	£167,045	-	-
2022-04-30	£121,527	£143,133	-	-
2021-04-30	£131,110	£140,368	-	-

Trustees

Name	Role	Appointed
Abhishek Begani		2025-05-19
Bastien Brugeille		2025-05-22
Caroline Amanda Azoubel-Mitchell		2025-04-01
Cristina Nunziata		2022-01-01
Jean-Christophe Clair		2025-05-15
Paul Lederer		2022-11-09
Suzanne Sebiane Albert		2025-07-02

BROOK GREEN NURSERY LTD

England & Wales - Charity number 1142314

Accounts

Charity Number: 1142314
Company Number: 06865918

BROOK GREEN NURSERY LIMITED

A Company Limited by Guarantee

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

BROOK GREEN NURSERY LIMITED

LEGAL & ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 30 APRIL 2025

Trustees

S S Albert
A Begani
B Brugelle
J-C Clair
P Lederer
C Mitchell
C Nunziata

Charity number

1142314

Company number

06865918

Principal address and registered office

49 Brook Green
London
W6 7BJ

Independent Examiners

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers

National Westminster Bank
14-16 King Street
Hammersmith
London
W6 9RG

BROOK GREEN NURSERY LIMITED

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BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The Trustees present their Annual report, together with the financial statements for Brook Green Nursery Limited for the year to 30 April 2025.

The accounts comply with the Charities Act 2011, 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 2015).

STRUCTURE, GOVERNANCE & MANAGEMENT

Registration and legal structure

The Charity was incorporated on 27 March 2009 as a Company Limited by guarantee and registered with Charity Commission on 8 June 2011 to take over activities from the un-incorporated Charity (Charity registration number 1018982). The governing documents are the Memorandum and Articles of Association. It follows the Pre-school Learning Alliance Pre-school Constitution guidelines. The name was changed from Addison Pre-School Limited to Brook Green Nursery on 18 May 2015.

Trustee board

The following individuals served on the board of trustees during the period:

Cristina Nunziata	
Paul Lederer	
Caroline Mitchell	(appointed 28 th March 2025)
Nicolas Le Mintier	(resigned 13 th March 2025)
Alice Neubert	(resigned 28 th January 2025)
Guya Montermini	(resigned 15 th January 2025)

Appointment

Trustees are recruited and appointed via personal contacts or recommendation and may be parents of children attending the Pre-School.

Organisation structure and management

Being a small Charity, there is no formal organisational structure but the Charity has a Chairperson, a Treasurer, a Secretary and Trustees, who all provide valuable input. The Head Teacher/ Manager, staff and some parent volunteers support the day-to-day running of the Charity, under the oversight of the trustees.

Associations

The Charity is member of the Hammersmith & Fulham Pre-School Learning Alliance. It is also part of the Early Years Development Partnership. The Charity sits physically within the Broadway Children's Centre

Risks

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks. To protect against financial risk, there is no cheque nor petty cash used. Only the Nursery Manager holds a card to access the account. Parents are encouraged to pay fees by bank transfer - cash is avoided. For child protection: DBS enhanced disclosure with updating service subscriptions are sought for all staff, volunteers & committee members; there are policies in place; and staff are trained.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Management

Organisationally, Brook Green Nursery Limited has updated policies and procedures are in line with the government's new framework on Early Years Learning. The management structure allows good channels of communication between staff, the management committee and parents.

Subsequent events and governance developments

Subsequent to the year end, the Charity undertook a planned refresh of its governance arrangements. New trustees were appointed during May and June 2025, including the appointment of a new Chair, Treasurer and Secretary. During the same period, the long-standing nursery manager stepped down from her role. A new management structure has been in place since October 2025 to support the ongoing delivery of high-quality childcare and to strengthen operational resilience. The trustees consider these changes to be part of a positive transition supporting the Charity's long-term sustainability.

OBJECTIVES & ACTIVITIES

Aims

The aims of Brook Green Nursery Limited are to: i) enhance the development and education of children by providing high quality care and opportunities to learn through play in a rich multi-cultural environment that encourages diversity; and ii) work closely in partnership with parents and carers to provide the opportunity for them to contribute and enhance their child's development.

Objectives

At Brook Green Nursery our objectives are to i) provide a curriculum which promotes the importance of play, based on the Early Learning Goals and takes into account the child's individual development needs, i.e. a) personal, social and emotional development; b) physical development; c) communication development; d) literacy development; e) mathematical development; f) understanding of the 'world'; g) expressive arts and design. ii) To provide a multi-cultural child-centred environment for the children to develop independence, explore and experiment with activities of their own choice and to gain real experiences through play. iii) To plan on a long, medium and short term to ensure the individual needs and interests of the children are met. iv) To have a Keyworker system which ensures that "what the child can do" will be our starting point with each child; this will be supported by and take account of our "record and observe" system which will be used in the planning process. v) Encourage the children to progress through the foundation stage according to their different abilities using play plans developed in conjunction with parents. vi) Create a partnership with parents to support and enhance the development of the children and involve the parents in the day to day running of the nursery.

Main activities

The main activities continue to be: provision of high-quality childcare, education & focus activities.

Further activities

In addition to its day-to-day routine which always includes focus activities for the children, and a combination of indoor and outdoor play, the pre-school organised several activities off the premises. The children especially enjoyed a visit to the local fire station and to the Lyric theatre.

The nursery is focused on the physical and mental wellbeing of the children and support this through regular yoga and meditation sessions. The nursery teaches the importance of a healthy lifestyle through daily exercise and fresh air during outdoor activities. Child led activities are planned daily to encourage independence and support confidence. The nursery offers support for S.E.N (special educational needs) or E.A.L (English as an additional language) where necessary. The nursery continues to do 1-2-1 support, talking tables (small group activities to build confidence and improve language) and 'I am here' – supporting language through music sessions.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

ACHIEVEMENTS & PERFORMANCE

The Charity achieved its main aims of provision of high-quality childcare, education, focus activities & play group facilities. During the school year 2024-2025, the nursery was running close to capacity.

The charity did not generate a surplus from its underlying activities during the year as reflected in the Statement of Financial Activities, primarily due to higher than expected staff costs. However, the reported surplus for the year includes the impact of an exceptional item, being the release of a historic provision that was no longer required. Attendance levels and pricing continue to be closely monitored by the trustees, and the nursery remains well supported by an active trustee committee.

Financial review

Brook Green Nursery has throughout the financial year ending 30 April 2025 maintained a positive balance sheet. Total income for the year was £217,623 (2024: £182,190). The nursery generated a deficit from its ordinary activities of £8,604 (2024: -£43,027). The overall surplus reported for the year reflects the inclusion of an exceptional credit arising from the release of a historic provision that was no longer required, which had the effect of strengthening reserves and restoring the balance sheet closer to its long-term position.

The nursery continues to monitor revenues and costs carefully with the objective of returning to a small operating profit surplus in the year ending April 2026.

Reserves policy

The charity looks to hold at least 3 month's operating costs (which is approximately £55k) in free reserves at all times in order to ensure that operations could continue should funding and fee income be stopped. Free reserves are calculated as unrestricted funds less fixed assets. At the year-end the charity held free reserves of £48,611 (2024: £6,375). The increase in reserves during the year primarily reflects the impact of an exceptional item, being the release of a historic provision that was no longer required. The reserves remain slightly below the charity's policy target of reserves to support 3 months operations. The trustees consider the reserves position to be adequate while continuing to focus on improving underlying operating performance.

Public Benefit

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Activities' section above.

Plans for future periods

The nursery is dedicated to providing an environment where the children feel safe, secure and happy and have the best possible experiences to nurture their development and learning.

The nursery will continue to encourage children to explore the natural world with planning that includes activities based around sensory experiences, learning about weather, ecology and sustainability and to help them learn to connect to nature.

The nursery supports staff with regular Continuous Professional Development Training to strengthen their knowledge and understanding of Early Years Education and to feel confident in their roles.

Alongside this, trustees remain focused on strengthening the nursery's underlying financial performance to ensure long-term sustainability.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Brook Green Nursery Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the board of trustees:

DocuSigned by:

FFDFC56E791345C...

Jean-Christophe Clair – Trustee Treasurer

Dated.....30-Jan-26.....

BROOK GREEN NURSERY LIMITED
INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF BROOK GREEN NURSERY LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 April 2025 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 company'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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached. *TC Group*

Mr Mark Cummins FCCA FCIE
for and on behalf of

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: 30/01/2026

BROOK GREEN NURSERY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Total 2025 £	Total 2024 £
Income from:			
Donations		320	290
Charitable activities	3	217,303	181,900
Total income		217,623	182,190
Expenditure on:			
Charitable activities	4	226,227	225,217
Total expenditure		226,227	225,217
Net income / (expenditure)		(8,604)	(43,027)
Exceptional item	13	50,840	-
Net movement in funds		42,236	(43,027)
Reconciliation of funds			
Total funds brought forward at 1 May 2024		6,375	49,402
Total funds carried forward at 30 April 2025		48,611	6,375

There are no recognised gains or losses other than those reported on the Statement of Financial Activities. All activities are classed as continuing. All activities and funds in the current and prior year were unrestricted.

BROOK GREEN NURSERY LIMITED

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	9		-		10
Current assets					
Debtors	10	423		217	
Cash at bank and in hand		87,133		75,943	
		<u>87,556</u>		<u>76,160</u>	
Creditors: amounts falling due within one year	11	(38,945)		(69,795)	
Net current assets			<u>48,611</u>		<u>6,365</u>
Total assets less current liabilities			<u>48,611</u>		<u>6,375</u>
Net assets			<u>48,611</u>		<u>6,375</u>
The funds of the charity					
Unrestricted funds			<u>48,611</u>		<u>6,375</u>
Total funds			<u>48,611</u>		<u>6,375</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2016 and are for circulation to members of the company.

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Board on 30-Jan-26.....

DocuSigned by:

FFDFC56E791345C...
Jean-Christophe Clair – Trustee Treasurer

Charity number: 1142314

Company number: 06865918

BROOK GREEN NURSERY LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Legal Status

Brook Green Nursery Limited is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the legal and administration page.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Brook Green Nursery Limited 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 note(s). There are no material uncertainties about Brook Green Nursery Limited's ability to continue as a going concern.

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 pound.

2.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

2.3 Income

All incoming resources are 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:

Nursery fee income is recognised when receivable.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant

2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

2 Accounting Policies **(continued)**

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a reducing balance basis as follows:

<i>Asset category</i>	<i>Annual rate</i>
Fixtures, Fittings & Equipment	25% straight line

2.6 Fund Accounting

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

2.7 Taxation

As a charity, Brook Green Nursery Limited is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

2.8 Debtors

Debtors are recognised at the settlement amount due

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.10 Creditors and provisions

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.

2.11 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

3 Income from charitable activities

	Total 2025 £	Total 2024 £
Fees	128,939	109,854
Grants receivable from LBH – fees	87,354	72,046
Apprenticeship support grant	1,000	-
Other income	10	-
	217,303	181,900

4 Expenditure

	Staff costs £	Depreciation £	Other costs £	Total 2025 £	Total 2024 £
Charitable activities – nursery school					
Direct charitable activity	193,881	10	27,557	221,448	218,376
Support costs (note 5)	-	-	4,779	4,779	6,841
Total resources expended	193,881	10	32,336	226,227	225,217

5 Support Costs

	2025 £	2024 £
Bookkeeping and payroll	1,168	1,280
Communication and IT	962	915
Governance costs (note 6)	2,649	4,646
	4,779	6,841

6 Governance Costs

	2025 £	2024 £
Independent examination	1,320	2,400
PSLA membership and other governance	1,329	2,246
	2,649	4,646

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

7 Staff Costs

	2025	2024
	£	£
Wages & salaries	180,706	168,662
National insurance	10,346	9,571
Pension	2,829	3,018
	193,881	181,251

Wages and salaries include costs relating to employment matters arising during the financial year.

The charity employed a monthly average of 7 staff during the year (2024: 7).

Key management personnel of the charity consist of the Nursery Manager. During the year, benefits paid to key management personnel totalled £43,907 (2024: £55,274). This includes employer costs in relation to national insurance and pension contributions.

No staff in the current or prior year were paid over £60,000.

8 Trustees

The charity is under the control of the Trustees. None of the trustees (nor any persons connected with them) received any remuneration during the year (2024: £Nil). None of the trustees received any expenditure reimbursements during the year (2024: none).

9 Tangible fixed assets

	Total Fixtures, Fittings & Equipment,
	£
Cost	
At 1 May 2024	13,860
Additions	-
At 30 April 2025	13,860
Depreciation	
At 1 May 2024	13,850
Charge for the year	10
At 30 April 2025	13,860
Net book value	
At 30 April 2025	-
At 30 April 2024	10

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

10 Debtors	2025	2024
	£	£
Prepayments	423	217
	423	217
	=====	=====
11 Creditors: amounts falling due within one year	2025	2024
	£	£
Other creditors	36,492	8,455
Accruals and deferred income	2,453	61,340
	38,945	69,795
	=====	=====

12 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

13 Exceptional item

During the year, the charity released a historic provision totalling £50,840 that was no longer required. Due to its size and non-recurring nature, the release has been presented as an exceptional item in accordance with the Charities SORP.

BROOK GREEN NURSERY LTD

England & Wales - Charity number 1142314

Accounts

Charity Number: 1142314
Company Number: 06865918

BROOK GREEN NURSERY LIMITED

A Company Limited by Guarantee

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

BROOK GREEN NURSERY LIMITED

LEGAL & ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 APRIL 2024

Trustees	Nicolas Le Mintier Alice Neubert Guya Montermini Paul Lederer Cristina Nunziata
Chief Executive	Nora Lafhaj
Charity number	1142314
Company number	06865918
Principal address and registered office	49 Brook Green London W6 7BJ
Independent Examiners	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	National Westminster Bank 14-16 King Street Hammersmith London W6 9RG

BROOK GREEN NURSERY LIMITED

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FOR THE YEAR ENDED 30 APRIL 2024

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BROOK GREEN NURSERY LIMITED

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Registration and legal structure

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Trustee board

The following individuals served on the board of trustees during the period:

Alice Neubert (Treasurer)
Cristina Nunziata
Paola Crosa di Vergagni (Resigned 2nd October 2023)
Nicholas Le Mintier
Paul Lederer
Guya Montermini

Appointment

Trustees are recruited and appointed via personal contacts or recommendation and may be parents of children attending the Pre-School.

Organisation structure and management

Being a small Charity, there is no formal organisational structure but the Charity has a Chairperson (currently vacant), a Treasurer, a Secretary and Trustees, who all provide valuable input. The Head Teacher/ Manager, staff and some parent volunteers also help run the Charity.

Associations

The Charity is member of the Hammersmith & Fulham Pre-School Learning Alliance. It is also part of the Early Years Development Partnership. The Charity sits physically within the Broadway Children's Centre

Risks

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks. To protect against financial risk, there is no cheque nor petty cash used. Only the Nursery Manager holds a card to access the account. Parents are encouraged to pay fees by bank transfer - cash is avoided. For child protection: DBS enhanced disclosure with updating service subscriptions are sought for all staff, volunteers & committee members; there are policies in place; and staff are trained.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

Management

Organisationally, Brook Green Nursery Limited has updated policies and procedures are in line with the government's new framework on Early Years Learning. The management structure allows good channels of communication between staff, the management committee and parents.

OBJECTIVES & ACTIVITIES

Aims

The aims of Brook Green Nursery Limited are to: i) enhance the development and education of children by providing high quality care and opportunities to learn through play in a rich multi-cultural environment that encourages diversity; and ii) work closely in partnership with parents and carers to provide the opportunity for them to contribute and enhance their child's development.

Objectives

At Brook Green Nursery our objectives are to i) provide a curriculum which promotes the importance of play, based on the Early Learning Goals and takes into account the child's individual development needs, i.e. a) personal, social and emotional development; b) physical development; c) communication development; d) literacy development; e) mathematical development; f) understanding of the 'world'; g) expressive arts and design. ii) To provide a multi-cultural child-centred environment for the children to develop independence, explore and experiment with activities of their own choice and to gain real experiences through play. iii) To plan on a long, medium and short term to ensure the individual needs and interests of the children are met. iv) To have a Keyworker system which ensures that "what the child can do" will be our starting point with each child; this will be supported by and take account of our "record and observe" system which will be used in the planning process. v) Encourage the children to progress through the foundation stage according to their different abilities using play plans developed in conjunction with parents. vi) Create a partnership with parents to support and enhance the development of the children and involve the parents in the day to day running of the nursery.

Main activities

The main activities continue to be: provision of high-quality childcare, education & focus activities.

Further activities

In addition to its day-to-day routine which always includes focus activities for the children, and a combination of indoor and outdoor play, the pre-school organised several activities off the premises. The children especially enjoyed a visit to the local fire station and to the Lyric theatre.

Weekly dance sessions are very popular and take place within the setting, led by practitioners from Shakers Kids, an external provider. The nursery had a parent volunteer supporting by leading weekly gardening sessions with the children, teaching the children about healthy eating, growing and recycling. The nursery offers support for S.E.N (special educational needs) or E.A.L (English as an additional language) where necessary. The nursery continues to do 1-2-1 support, talking tables (small group activities to build confidence and improve language) and 'I am here' – supporting language through music sessions.

One apprentice from the local Hammersmith West London College was taken on to gain experience and support whilst doing her Level 3 studies in childcare.

ACHIEVEMENTS & PERFORMANCE

The Charity achieved its main aims of provision of high-quality childcare, education, focus activities & play group facilities. During school year 2023-2024, the nursery did not run at full capacity. This was remediated from September 2024. The existing waiting list is showing the popularity of the Nursery.

The charity did not generate a surplus from activities during the year as per the Statement of Financial Activities due to the limited attendance mentioned above but also due to the post Covid inflationary environment (strong increase in wages and operating costs). During the financial year 2023-2024, the results were adversely affected by a bonus

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

payment to the staff in recognition of their strong involvement, as well as a special project to refurbish the garden of the nursery.. The nursery continues to be well supported by a committee

Financial review

Brook Green Nursery has throughout the financial year ending 30 April 2024 held a positive balance sheet, thanks to the enormous efforts of the staff, and also the management committee. The Nursery generated total income for the year of £182,190 (2023: £154,501) which translated to a deficit of £43,027 (2023: £12,544). The nursery continues to closely monitor costs with the aim of achieving breakeven by April 2025.

Reserves policy

The charity looks to hold at least 3 month's operating costs (which is approximately £56,000) in free reserves at all times in order to ensure that operations could continue should funding and fee income be stopped. Free reserves are calculated as unrestricted funds less fixed assets. At the year-end the charity held free reserves of £6,375 (2023: £49,311), which is below the charity's policy of reserves to support 3 months operations. The trustees are currently exploring ways to address this in the 2024-2025 financial year.

Public Benefit

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Activities' section above.

Plans for future periods

Brook Green Nursery continues to maintain high standards in childcare and education and will be looking at implementing suggestions from the latest Ofsted inspection. The Nursery was inspected by Ofsted during September 2024 and received a rating of "Good".

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Brook Green Nursery Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the board of trustees:



A Neubert - Trustee Treasurer

Dated 17th January 2025

BROOK GREEN NURSERY LIMITED
INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF BROOK GREEN NURSERY LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended (date) which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity 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 company'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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Mr Mark Cummins FCCA
for and on behalf of
TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated:

21 January 2023

BROOK GREEN NURSERY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Total 2024 £	Total 2023 £
Income from:			
Donations		290	486
Charitable activities	3	181,900	154,015
Total income		<u>182,190</u>	<u>154,501</u>
Expenditure on:			
Charitable activities	4	225,217	167,045
Total expenditure		<u>225,217</u>	<u>167,045</u>
Net income/(expenditure)		<u>(43,027)</u>	<u>(12,544)</u>
Reconciliation of funds			
Total funds brought forward at 1 May 2023		49,402	61,946
Total funds carried forward at 30 April 2024		<u>6,375</u>	<u>49,402</u>

There are no recognised gains or losses other than those reported on the Statement of Financial Activities. All activities are classed as continuing. All activities and funds in the current and prior year were unrestricted.

BROOK GREEN NURSERY LIMITED

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		10		91
Current assets					
Debtors	11	217		504	
Cash at bank and in hand		75,943		106,311	
		<u>76,160</u>		<u>106,815</u>	
Creditors: amounts falling due within one year	12	(69,795)		(57,504)	
Net current assets			6,365		49,311
Total assets less current liabilities			<u>6,375</u>		<u>49,402</u>
Net assets			<u>6,375</u>		<u>49,402</u>
The funds of the charity					
Unrestricted funds			6,375		49,402
Total funds			<u>6,375</u>		<u>49,402</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2016 and are for circulation to members of the company.

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Board on 17 January 2025



A Neubert – Trustee Treasurer

Company number 06865918

BROOK GREEN NURSERY LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Legal Status

Brook Green Nursery Limited is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the legal and administration page.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Brook Green Nursery Limited 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 note(s). There are no material uncertainties about Brook Green Nursery Limited's ability to continue as a going concern.

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 pound.

2.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

2.3 Income

All incoming resources are 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:

Nursery fee income is recognised when receivable.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant

2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

2 Accounting Policies

(continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a reducing balance basis as follows:

<i>Asset category</i>	<i>Annual rate</i>
Fixtures, Fittings & Equipment	25% straight line

2.6 Fund Accounting

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

2.7 Taxation

As a charity, Brook Green Nursery Limited is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

2.8 Debtors

Debtors are recognised at the settlement amount due

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.10 Creditors and provisions

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.

2.11 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

3 Income from charitable activities					
				Total	Total
				2024	2023
				£	£
				109,854	71,517
				72,046	82,498
				181,900	154,015
4 Expenditure					
	Staff costs	Depreciation	Other	Total	Total
			costs	2024	2023
	£	£	£	£	£
	181,251	93	37,032	218,376	161,618
	-	-	6,841	6,841	5,427
	181,251	93	43,873	225,217	167,045
5 Support Costs					
				2024	2023
				£	£
				1,280	1,096
				915	758
				4,646	3,573
				6,841	5,427
6 Governance Costs					
				2024	2023
				£	£
				2,400	1,330
				2,246	2,243
				4,646	3,573

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

7 Staff Costs

	2024 £	2023 £
Wages & salaries	168,662	126,879
National insurance	9,571	5,366
Pension	3,018	2,359
	<u>181,251</u>	<u>134,604</u>

The charity employed a monthly average of 7 staff full time during the year (2023: 7 staff, with some of them working part time or being recruited throughout during the year).

Key management personnel of the charity consist of the Nursery Manager. During the year, benefits paid to key management personnel totalled £55,274 (2023: £52,122).

No staff in the current or prior year were paid over £ 60,000.

8 Comparative funds – Statement of Financial Activities for year ended 30 April 2023

	Notes	Total 2023 £
Income from:		
Donations		486
Charitable activities	3	<u>154,015</u>
Total income		<u>154,501</u>
Expenditure on:		
Charitable activities	4	<u>167,045</u>
Total expenditure:		<u>167,045</u>
Net income/(expenditure) and Movement in funds		<u>(12,544)</u>
Reconciliation of funds		
Total funds brought forward		<u>61,946</u>
Total funds carried forward		<u>49,402</u>

All funds in 2023 were unrestricted.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

9 Trustees

The charity is under the control of the Trustees. None of the trustees (nor any persons connected with them) received any remuneration during the year (2023: £Nil). None of the trustees received any expenditure reimbursements during the year (2023: none).

10 Tangible fixed assets

	Total Fixtures, Fittings & Equipment,	
	£	
Cost		
At 1 May 2023		13,848
Additions		12
At 30 April 2024		<u>13,860</u>
Depreciation		
At 1 May 2023		13,757
Charge for the year		93
At 30 April 2024		<u>13,850</u>
Net book value		
At 30 April 2024		<u>10</u>
At 30 April 2023		<u>91</u>
11 Debtors		
	2024	2023
	£	£
Prepayments	217	504
	<u>217</u>	<u>504</u>
12 Creditors: amounts falling due within one year		
	2024	2023
	£	£
Other creditors	8,455	5,837
Accruals and deferred income	61,340	51,667
	<u>69,795</u>	<u>57,504</u>

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

13 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

BROOK GREEN NURSERY LTD

England & Wales - Charity number 1142314

Accounts

Charity Number: 1142314
Company Number: 06865918

BROOK GREEN NURSERY LIMITED
A Company Limited by Guarantee

TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

BROOK GREEN NURSERY LIMITED

LEGAL & ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 APRIL 2023

Trustees	Nicolas Le Mintier Alice Neubert Guya Montermini Paul Lederer Cristina Nunziata
Chief Executive	Nora Lafhaj
Charity number	1142314
Company number	06865918
Principal address and registered office	49 Brook Green London W6 7BJ
Independent Examiners	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	National Westminster Bank 14-16 King Street Hammersmith London W6 9RG

BROOK GREEN NURSERY LIMITED

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FOR THE YEAR ENDED 30 APRIL 2023

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Statement of financial activities	6
Balance sheet	7
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BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT

FOR THE YEAR ENDED 30 APRIL 2023

The Trustees present their Annual report, together with the financial statements for Brook Green Nursery Limited for the year to 30 April 2023.

The accounts comply with the Charities Act 2011, 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 2015).

STRUCTURE, GOVERNANCE & MANAGEMENT

Registration and legal structure

The Charity was incorporated on 27 March 2009 as a Company Limited by guarantee and registered with Charity Commission on 8 June 2011 to take over activities from the un-incorporated Charity (Charity registration number 1018982). The governing documents are the Memorandum and Articles of Association. It follows the Pre-school Learning Alliance Pre-school Constitution guidelines. The name was changed from Addison Pre-School Limited to Brook Green Nursery on 18 May 2015.

Trustee board

The following individuals served on the board of trustees during the period:

Alice Neubert (Treasurer)	(Appointed 9 th November 2022)
Cristina Nunziata	
Paola Crosa di Vergagni	(Resigned 2 nd October 2023)
Nicholas Le Mintier	
Paul Lederer	(Appointed 9 th November 2022)
Guya Montermini	(Appointed 7 th December 2022)
Karine Savalle	(Resigned 7 th December 2022)
Dima Khayatt	(Resigned 7 th December 2022)

Appointment

Trustees are recruited and appointed via personal contacts or recommendation and may be parents of children attending the Pre-School.

Organisation structure and management

Being a small Charity, there is no formal organisational structure but the Charity has a Chairperson (currently vacant), a Treasurer, a Secretary and Trustees, who all provide valuable input. The Head Teacher/ Manager, staff and some parent volunteers also help run the Charity.

Associations

The Charity is member of the Hammersmith & Fulham Pre-School Learning Alliance. It is also part of the Early Years Development Partnership. The Charity sits physically within the Broadway Children's Centre

Risks

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks. To protect against financial risk, there is no cheque nor petty cash used. Only the Nursery Manager holds a card to access the account. Parents are encouraged to pay fees by bank transfer - cash is avoided. For child protection: DBS enhanced disclosure with updating service subscriptions are sought for all staff, volunteers & committee members; there are policies in place; and staff are trained.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

Management

Organisationally, Brook Green Nursery Limited has updated policies and procedures are in line with the government's new framework on Early Years Learning. The management structure allows good channels of communication between staff, the management committee and parents.

OBJECTIVES & ACTIVITIES

Aims

The aims of Brook Green Nursery Limited are to: i) enhance the development and education of children by providing high quality care and opportunities to learn through play in a rich multi-cultural environment that encourages diversity; and ii) work closely in partnership with parents and carers to provide the opportunity for them to contribute and enhance their child's development.

Objectives

At Brook Green Nursery our objectives are to i) provide a curriculum which promotes the importance of play, based on the Early Learning Goals and takes into account the child's individual development needs, i.e. a) personal, social and emotional development; b) physical development; c) communication development; d) literacy development; e) mathematical development; f) understanding of the 'world'; g) expressive arts and design. ii) To provide a multi-cultural child-centred environment for the children to develop independence, explore and experiment with activities of their own choice and to gain real experiences through play. iii) To plan on a long, medium and short term to ensure the individual needs and interests of the children are met. iv) To have a Keyworker system which ensures that "what the child can do" will be our starting point with each child; this will be supported by and take account of our "record and observe" system which will be used in the planning process. v) Encourage the children to progress through the foundation stage according to their different abilities using play plans developed in conjunction with parents. vi) Create a partnership with parents to support and enhance the development of the children and involve the parents in the day to day running of the nursery.

Main activities

The main activities continue to be: provision of high-quality childcare, education & focus activities.

Further activities

In addition to its day-to-day routine which always includes focus activities for the children, and a combination of indoor and outdoor play, the pre-school organised several activities off the premises. The children especially enjoyed a visit to the local fire station and to the Lyric theatre.

Weekly dance sessions are very popular and take place within the setting, led by practitioners from Shakers Kids, an external provider. The nursery had a parent volunteer supporting by leading weekly gardening sessions with the children, teaching the children about healthy eating, growing and recycling. The nursery offers support for S.E.N (special educational needs) or E.A.L (English as an additional language) where necessary. The nursery continues to do 1-2-1 support, talking tables (small group activities to build confidence and improve language) and 'I am here' – supporting language through music sessions.

One apprentice from the local Hammersmith West London College was taken on to gain experience and support her whilst doing her Level 3 studies in childcare.

ACHIEVEMENTS & PERFORMANCE

The Charity achieved its main aims of provision of high-quality childcare, education, focus activities & play group facilities. During school year 2022-2023, there were a limited number of children attending the nursery following the Corona crisis and also staff shortage issue. From September 2023, the nursery is running at full capacity. The existing waiting list is showing the popularity of the Nursery.

The charity did not generate a surplus from activities during the year as per the Statement of Financial Activities due to the limited attendance mentioned above but plan to come back on a profit position from May 2023 onwards. The nursery continues to be well supported by a committee.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

Financial review

Brook Green Nursery has throughout the financial year ending 30 April 2023 held a positive balance sheet, thanks to the enormous efforts of the staff, and also the management committee. The Nursery generated total income for the year of £154,501 (2022: £121,527) which translated to a deficit of £12,544 (2022: £21,606). The nursery continues to stringently monitor costs with a view to generating a surplus in the year to April 2024.

The Balance Sheet surplus provides a cushion and would enable the Charity to continue operations for at least 4 months if all funding & fee income stopped, in line with the reserves policy (outlined below).

Reserves policy

The charity looks to hold at least 3 month's operating costs (which is approximately £40,000) in free reserves at all times in order to ensure that operations could continue should funding and fee income be stopped. Free reserves are calculated as unrestricted funds less fixed assets. At the year end the charity held free reserves of £49,311 (2022: £61,602). The charity was therefore operating in line with their reserves policy at the balance sheet date.

Public Benefit

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Activities' section above.

Plans for future periods

Brook Green Nursery continues to maintain high standards in childcare and education and will be looking at implementing suggestions from the latest Ofsted inspection. The Nursery was inspected by Ofsted on 12th September 2023 and received a rating of "Good".

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Brook Green Nursery Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

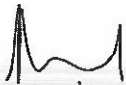
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the board of trustees:



A Neubert - Trustee Treasurer

Dated... 26/01/24

BROOK GREEN NURSERY LIMITED
INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF BROOK GREEN NURSERY LIMITED

I report on the charity trustees on my examination of the accounts of the Charitable Company for the year ended 30 April 2023.

Responsibilities and basis of report

As the Charitable Company's trustees (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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Mr Mark Cummins FCCA
for and on behalf of
TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated:

26 January 2024

BROOK GREEN NURSERY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Total 2023 £	Total 2022 £
Income from:			
Donations		486	374
Charitable activities	3	<u>154,015</u>	<u>121,153</u>
Total income		<u>154,501</u>	<u>121,527</u>
Expenditure on:			
Charitable activities	4	<u>167,045</u>	<u>143,133</u>
Total expenditure		<u>167,045</u>	<u>143,133</u>
Net income/(expenditure)		<u>(12,544)</u>	<u>(21,606)</u>
Reconciliation of funds			
Total funds brought forward		<u>61,946</u>	<u>83,552</u>
Total funds carried forward		<u>49,402</u>	<u>61,946</u>

There are no recognised gains or losses other than those reported on the Statement of Financial Activities. All activities are classed as continuing. All activities and funds in the current and prior year were unrestricted.

BROOK GREEN NURSERY LIMITED

BALANCE SHEET

AS AT 30 APRIL 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		91		344
Current assets					
Debtors	11	504		996	
Cash at bank and in hand		106,311		110,413	
		<u>106,815</u>		<u>114,409</u>	
Creditors: amounts falling due within one year	12	<u>(57,504)</u>		<u>(49,807)</u>	
Net current assets			<u>49,311</u>		<u>61,602</u>
Total assets less current liabilities			<u>49,402</u>		<u>61,946</u>
Net assets			<u>49,402</u>		<u>61,946</u>
The funds of the charity					
Unrestricted funds			<u>49,402</u>		<u>61,946</u>
			<u>49,402</u>		<u>61,946</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2016 and are for circulation to members of the company.

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Board on 26/1/24



A Neubert – Trustee Treasurer

Company number 06865918

BROOK GREEN NURSERY LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Legal Status

Brook Green Nursery Limited is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the legal and administration page.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Brook Green Nursery Limited 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 note(s). There are no material uncertainties about Brook Green Nursery Limited's ability to continue as a going concern.

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 pound.

2.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

2.3 Income

All incoming resources are 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:

Nursery fee income is recognised when receivable.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is recognised in the year in which it becomes receivable.

2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

2 Accounting Policies **(continued)**

2.5 Tangible fixed assets and depreciation
Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a reducing balance basis as follows:

<i>Asset category</i>	<i>Annual rate</i>
Fixtures, Fittings & Equipment	25% straight line

2.6 Fund Accounting
Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

2.7 Taxation
As a charity, Brook Green Nursery Limited is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

2.8 Creditors and provisions
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.

2.9 Debtors
Debtors are recognised at the settlement amount due.

2.10 Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.11 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

3 Income from charitable activities

	Total 2023 £	Total 2022 £
Fees	71,517	68,454
Grants receivable from LBH – fees	82,498	50,679
HMRC SSP Grant	-	520
Apprenticeship support grant	-	1,500
	<u>154,015</u>	<u>121,153</u>

4 Expenditure

	Staff costs £	Depreciation £	Other costs £	Total 2023 £	Total 2022 £
Charitable activities – nursery school					
Direct charitable activity	134,604	253	26,761	161,618	138,817
Support costs (note 5)	-	-	5,427	5,427	4,316
Total resources expended	<u>134,604</u>	<u>253</u>	<u>32,188</u>	<u>167,045</u>	<u>143,133</u>

5 Support Costs

	2023 £	2022 £
Bookkeeping and payroll	1,096	877
Communication and IT	758	629
Governance costs (note 6)	3,573	2,810
	<u>5,427</u>	<u>4,316</u>

6 Governance Costs

	2023 £	2022 £
Independent examination	1,330	1,711
PSLA membership and other governance	2,243	1,099
	<u>3,573</u>	<u>2,810</u>

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

7 Staff Costs

	2023 £	2022 £
Wages & salaries	126,879	105,015
National insurance	5,366	3,007
Pension	2,359	1,822
	<u>134,604</u>	<u>109,844</u>

The charity employed a monthly average of 7 staff during the year (2022: 5).

Key management personnel of the charity consist of the Nursery Manager. During the year, benefits paid to key management personnel totalled £52,122 (2022: £45,802).

No staff members were paid over £60,000 (2022: None).

8 Comparative funds – Statement of Financial Activities for year ended 30 April 2022

	Notes	Unrestricted funds £	Designated funds £	Total 2022 £
Income from:				
Donations		374	-	374
Charitable activities	3	121,527	-	121,153
Total income		<u>121,527</u>	<u>-</u>	<u>121,527</u>
Expenditure on:	4			
Charitable activities		141,681	1,452	143,133
Total expenditure:		<u>141,681</u>	<u>1,452</u>	<u>143,133</u>
Net income/(expenditure)		<u>(20,154)</u>	<u>(1,452)</u>	<u>(21,606)</u>
Reconciliation of funds				
Total funds brought forward		82,100	1,452	83,552
Total funds carried forward		<u>61,946</u>	<u>-</u>	<u>61,946</u>

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

9 Trustees

The charity is under the control of the Trustees. None of the trustees (nor any persons connected with them) received any remuneration during the year (2022: £Nil). None of the trustees received any expenditure reimbursements during the year (2022: none).

10 Tangible fixed assets

	Fixtures, Fittings & Equipment	Total
	£	£
Cost		
At 1 May 2022 and 30 April 2023	13,848	13,848
Depreciation		
At 1 May 2022	13,504	13,504
Charge for the year	253	253
At 30 April 2023	13,757	13,757
Net book value		
At 30 April 2023	91	91
At 30 April 2022	344	344
11 Debtors	2023	2022
	£	£
Prepayments	504	996
	504	996
12 Creditors: amounts falling due within one year	2023	2022
	£	£
Other creditors	5,837	6,993
Accruals and deferred income	51,667	42,814
	57,504	49,807

BROOK GREEN NURSERY LTD

England & Wales - Charity number 1142314

Accounts

Charity Number: 1142314
Company Number: 06865918

BROOK GREEN NURSERY LIMITED

A Company Limited by Guarantee

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2022

BROOK GREEN NURSERY LIMITED

LEGAL & ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 APRIL 2022

Trustees	Paola Crosa Di Vergagni Nicolas Le Mintier Alice Neubert Guya Montermini Paul Lederer Cristina Nunziata
Chief Executive	Nora Lafhaj
Charity number	1142314
Company number	06865918
Principal address and registered office	49 Brook Green London W6 7BJ
Independent Examiners	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	National Westminster Bank 14-16 King Street Hammersmith London W6 9RG

BROOK GREEN NURSERY LIMITED

CONTENTS

FOR THE YEAR ENDED 30 APRIL 2022

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BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT

FOR THE YEAR ENDED 30 APRIL 2022

The Trustees present their Annual report, together with the financial statements for Brook Green Nursery Limited for the year to 30 April 2022.

The accounts comply with the Charities Act 2011, 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 2015).

STRUCTURE, GOVERNANCE & MANAGEMENT

Registration and legal structure

The Charity was incorporated on 27 March 2009 as a company limited by guarantee and registered with Charity Commission on 8 June 2011 to take over activities from the un-incorporated Charity (Charity registration number 1018982). The governing documents are the Memorandum and Articles of Association. It follows the Pre-school Learning Alliance Pre-school Constitution guidelines. The name was changed from Addison Pre-School Limited to Brook Green Nursery on 18 May 2015.

Trustee board

The following individuals served on the board of trustees since the start of the accounting period:

Paola Crosa Di Vergagni (Appointed 9 November 2022)
Alice Neubert (appointed 9 November 2022)
Guya Montermini (Appointed 9 November 2022)
Paul Lederer (Appointed 9 November 2022)
Cristina Nunziata (Appointed 1 January 2022)
Nicolas Le Mintier (Appointed 1 January 2022)
Florence Dancer (resigned 7 December 2021)
Dima Kallis (resigned 7 December 2021)
Antonia Khayatt (resigned 24 November 2021)
Nicolas Le Mintier (appointed 7 December 2021)
Cristina Nunziata (appointed 7 December 2021)
Karine Savalle (resigned 7 December 2021)
Nora Zekiri Yazbeck (resigned 7 December 2021)

Appointment

Trustees are recruited and appointed via personal contacts or recommendation and may be parents of children attending the Pre-School.

Organisation structure and management

Being a small Charity, there is no formal organisational structure but the Charity has a Chairperson, a Treasurer, a Secretary and Trustees, who all provide valuable input. The Head Teacher/ Manager, staff and some parent volunteers also help run the Charity.

Associations

The Charity is member of the Hammersmith & Fulham Pre-School Learning Alliance. It is also part of the Early Years Development Partnership. The Charity sits physically within the Broadway Children's Centre & the Chairperson who served during the year of the accounts attended partnership meetings.

Risks

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks. To protect against financial risk two signatures are required for cheques and petty cash is done on an expense/ receipt basis. Parents are encouraged to pay fees directly into the charity bank account. No cash is held in the setting. For child protection: DBS enhanced disclosure is sought for all staff, volunteers & committee members; there are policies in place; and staff are trained.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

Management

Organisationally, Brook Green Nursery Limited has implemented new policies and procedures in line with the government's new framework on Early Years Learning. A new management structure has been instituted internally working towards better channels of communication between staff, the management committee and parents.

OBJECTIVES & ACTIVITIES

Aims

The aims of Brook Green Nursery Limited are to: i) enhance the development and education of children by providing high quality care and opportunities to learn through play in a rich multi-cultural environment that encourages diversity; and ii) work closely in partnership with parents and carers to provide the opportunity for them to contribute and enhance their child's development.

Objectives

At Brook Green Nursery our objectives are to i) provide a curriculum which promotes the importance of play, based on the Early Learning Goals and takes into account the child's individual development needs, i.e. a) personal, social and emotional development; b) physical development; c) communication development; d) literacy development; e) mathematical development; f) understanding of the 'world'; g) expressive arts and design. ii) To provide a multi-cultural child-centred environment for the children to develop independence, explore and experiment with activities of their own choice and to gain real experiences through play. iii) To plan on a long, medium and short term to ensure the individual needs and interests of the children are met. iv) To have a Keyworker system which ensures that "what the child can do" will be our starting point with each child; this will be supported by and take account of our "record and observe" system which will be used in the planning process. v) Encourage the children to progress through the foundation stage according to their different abilities using play plans developed in conjunction with parents. vi) Create a partnership with parents to support and enhance the development of the children and involve the parents in the day to day running of the nursery.

Main activities

The main activities continue to be: provision of high-quality childcare, education & focus activities.

Further activities

In addition to its day-to-day routine which always includes focus activities for the children, and a combination of indoor and outdoor play, nursery organised several activities off premises.

Weekly Yoga sessions are enjoyed each term. There was a lot of parental involvement in cooking activities and reading stories in their home languages. The nursery has a volunteer who has been doing weekly gardening sessions along with one of the parents. Teaching the children about healthy eating, growing and recycling. The nursery continues to offer support for S.E.N (special educational needs) or E.A.L (English as an additional language). The nursery engages in 1-2-1 support, talking tables (small group activities to build confidence and improve language) and 'I am here' – supporting language through music sessions.

Two students from the local Hammersmith West London College were taken on to gain experience whilst doing their NVQ studies in childcare.

The children were treated to a visit to the Lyric Theatre to see Father Christmas, as well as a visit to the local fire station. Musiko Musika conducts lively weekly sessions with the children, as well as performances put on for the parents. These sessions support children with language and confidence through music and songs.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

ACHIEVEMENTS & PERFORMANCE

The Charity achieved its main aims of provision of high-quality childcare, education, focus activities & play group facilities. After the popularity of the Nursery shown by the existing waiting list, etc., the management were prompted to prepare a business plan for further expansion.

The nursery continues to be well supported by a committee.

Financial review

Throughout the financial year ending 30 April 2022 Brook Green Nursery has held a positive balance sheet, thanks to the enormous efforts of the staff and the management committee. The Nursery generated total income for the year of £121,527 (2021: £131,110) which translated to a deficit of £21,606 (2021: £9,313).

The Balance Sheet surplus provides a cushion and would enable the Charity to continue operations for at least 3 months if all funding & fee income stopped, in line with the reserves policy (outlined below).

Reserves policy

The charity looks to hold at least 3 month's operating costs (which is approximately £35,000) in free reserves at all times in order to ensure that operations could continue should funding and fee income be stopped. Free reserves are calculated as unrestricted funds less fixed assets. At the year end the charity held free reserves of £61,602 (2021: £81,504). The charity was therefore operating in line with their reserves policy at the balance sheet date.

Public Benefit

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Activities' section above.

Plans for future periods

We have put in place a detailed plan for improving standards even further at the nursery, including suggestions from the latest Ofsted inspection which took place in September 2018 (42 months since the previous inspection, both of which attained a GOOD rating).

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Brook Green Nursery Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the board of trustees:



A Neubert - Trustee Treasurer

Dated: 26/01/23

BROOK GREEN NURSERY LIMITED
INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF BROOK GREEN NURSERY LIMITED

I report on the charity trustees on my examination of the accounts of the Charitable Company for the year ended 30 April 2022.

Responsibilities and basis of report

As the Charitable Company's trustees (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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Mark Cummins FCCA
for and on behalf of
TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: *27 January 2023*

BROOK GREEN NURSERY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds	Designated funds	Total 2022	Total 2021
		£	£	£	£
Income from:					
Donations		374	-	374	234
Charitable activities	3	121,153	-	121,153	130,876
Total income		121,527	-	121,527	131,110
Expenditure on:					
Charitable activities	4	141,681	1,452	143,133	140,423
Total expenditure		141,681	1,452	143,133	140,423
Net income/(expenditure)		(20,154)	(1,452)	(21,606)	(9,313)
Reconciliation of funds					
Total funds brought forward		82,100	1,452	83,552	92,865
Total funds carried forward	14	61,946	-	61,946	83,552

There are no recognised gains or losses other than those reported on the Statement of Financial Activities. All activities are classed as continuing.

BROOK GREEN NURSERY LIMITED

BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		344		596
Current assets					
Debtors	11	996		934	
Cash at bank and in hand		110,413		122,431	
		<u>114,409</u>		<u>123,365</u>	
Creditors: amounts falling due within one year	12	<u>(49,807)</u>		<u>(40,409)</u>	
Net current assets			<u>61,602</u>		<u>82,956</u>
Total assets less current liabilities			<u>61,946</u>		<u>83,552</u>
Net assets			<u>61,946</u>		<u>83,552</u>
The funds of the charity					
Unrestricted funds	14		61,946		82,100
Designated funds	13		-		1,452
			<u>61,946</u>		<u>83,552</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2016 and are for circulation to members of the company.

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Board on 26.1.23



A Neubert – Trustee Treasurer

Company number 06865918

BROOK GREEN NURSERY LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Legal Status

Brook Green Nursery Limited is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the legal and administration page.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Brook Green Nursery Limited 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 note(s). There are no material uncertainties about Brook Green Nursery Limited's ability to continue as a going concern. This conclusion takes into account the financial effect of the COVID-19 pandemic.

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 pound.

2.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

2.3 Income

All incoming resources are 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:

Nursery fee income is recognised when receivable.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is recognised in the year in which it becomes receivable.

2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

2 Accounting Policies **(continued)**

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a reducing balance basis as follows:

<i>Asset category</i>	<i>Annual rate</i>
Fixtures, Fittings & Equipment	25% straight line

2.6 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Designated funds - these are funds which have been set aside by trustees for a specific purpose. The aim and use of the designated fund is set out in the notes to the accounts.

2.7 Taxation

As a charity, Brook Green Nursery Limited is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

2.8 Creditors and provisions

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.

2.9 Debtors

Debtors are recognised at the settlement amount due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.11 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

3 Income from charitable activities		Total 2022 £	Total 2021 £
Fees		68,455	63,854
Covid discounts		-	(25,391)
Grants receivable from LBH – fees		50,679	53,103
HMRC SSP Grant		520	-
Apprenticeship support grant		1,500	-
Other grants		-	39,310
		121,153	130,876

4 Expenditure	Staff costs £	Depreciation £	Other costs £	Total 2022 £	Total 2021 £
Charitable activities – nursery school					
Direct charitable activity	109,844	253	28,720	138,817	135,579
Support costs (note 5)	-	-	4,316	4,316	4,844
Total resources expended	109,844	253	33,036	143,133	140,423

5 Support Costs	2022 £	2021 £
Bookkeeping and payroll	877	1,237
Communication and IT	629	1,334
Governance costs (note 6)	2,810	2,273
	4,316	4,844

6 Governance Costs	2022 £	2021 £
Independent examination	1,711	1,170
PSLA membership and other governance	1,099	1,103
	2,810	2,273

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

7 Staff Costs

	2022 £	2021 £
Wages & salaries	101,969	110,639
National insurance	3,007	4,450
Pension	4,868	1,918
	<u>109,844</u>	<u>117,007</u>

The charity employed a monthly average of 5 staff during the year (2021: 6).

Key management personnel of the charity consist of the Nursery Manager. During the year, benefits paid to key management personnel totalled £45,802 (2021: £43,215).

No staff members were paid over £60,000 (2021: None).

8 Comparative funds – Statement of Financial Activities for year ended 30 April 2021

	Notes	Unrestricted funds £	Designated funds £	Total 2021 £
Income from:				
Donations		234	-	234
Charitable activities	3	130,876	-	130,876
Total income		<u>131,110</u>	<u>-</u>	<u>131,110</u>
Expenditure on:	4			
Charitable activities		140,368	55	140,423
Total expenditure:		<u>140,368</u>	<u>55</u>	<u>140,423</u>
Net income/(expenditure)		<u>(9,258)</u>	<u>(55)</u>	<u>(9,313)</u>
Reconciliation of funds				
Total funds brought forward		91,358	1,507	92,865
Total funds carried forward		<u>82,100</u>	<u>1,452</u>	<u>83,552</u>

BROOK GREEN NURSERY LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

9 Trustees

The charity is under the control of the Trustees. None of the trustees (nor any persons connected with them) received any remuneration during the year (2021: £Nil). None of the trustees received any expenditure reimbursements during the year (2021: none).

10 Tangible fixed assets

	Fixtures, Fittings & Equipment	Total
	£	£
Cost		
At 1 May 2021 and 30 April 2022	13,848	13,848
Depreciation		
At 1 May 2021	13,251	13,251
Charge for the year	253	253
At 30 April 2022	13,504	13,504
Net book value		
At 30 April 2022	344	344
At 30 April 2021	596	596

11 Debtors

	2022	2021
	£	£
Trade debtors	-	440
Prepayments	996	494
	996	934

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	6,993	6,529
Accruals and deferred income	42,814	33,880
	49,807	40,409

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

13 Designated funds

	Balance at 1 May 2021	Incoming resources	Resources expended	Balance at 30 April 2022
	£	£	£	£
Garden Improvements	1,452	-	(1,452)	-
	<u>1,452</u>	<u>-</u>	<u>(1,452)</u>	<u>-</u>

The garden improvements fund represents funds set aside for the upkeep of the nursery gardens.

14 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances as at 30 April 2022:			
Tangible fixed assets	344	-	344
Current assets	111,409	-	111,409
Creditors: amounts falling due within one year	(49,807)	-	(49,807)
	<u>61,946</u>	<u>-</u>	<u>61,946</u>
Fund balances as at 30 April 2021:			
Tangible fixed assets	596	-	596
Current assets	121,913	1,452	123,365
Creditors: amounts falling due within one year	(40,409)	-	(40,409)
	<u>82,100</u>	<u>1,452</u>	<u>83,552</u>

BROOK GREEN NURSERY LTD

England & Wales - Charity number 1142314

Accounts

Charity Number: 1142314
Company Number: 6865918

BROOK GREEN NURSERY LIMITED

A Company Limited by Guarantee

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2021

BROOK GREEN NURSERY LIMITED

LEGAL & ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 APRIL 2021

Trustees

Dima Kallis
Nicolas Le Mintier
Cristina Nunziata
Karine Savalle
Nora Yazbeck

Chief Executive

Nora Lafhaj

Charity number

1142314

Company number

6865918

Principal address and registered office

49 Brook Green
London
W6 7BJ

Independent Examiners

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers

National Westminster Bank
14-16 King Street
Hammersmith
London
W6 9RG

BROOK GREEN NURSERY LIMITED

CONTENTS

FOR THE YEAR ENDED 30 APRIL 2021

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Statement of financial activities	6
Balance sheet	7
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BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT

FOR THE YEAR ENDED 30 APRIL 2021

The Trustees present their Annual report, together with the financial statements for Brook Green Nursery Limited for the year to 30 April 2021.

The accounts comply with the Charities Act 2011, 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 2015).

STRUCTURE, GOVERNANCE & MANAGEMENT

Registration and legal structure

The Charity was incorporated on 27 March 2009 as a company limited by guarantee and registered with Charity Commission on 8 June 2011 to take over activities from the un-incorporated Charity (Charity registration number 1018982). The governing documents are the Memorandum and Articles of Association. It follows the Pre-school Learning Alliance Pre-school Constitution guidelines. The name was changed from Addison Pre-School Limited to Brook Green Nursery on 18 May 2015.

Trustee board

The following individuals served on the board of trustees since the start of the accounting period:

Florence Dancer (resigned 7 December 2021)
Dima Kallis
Antonia Khayatt (resigned 24 November 2021)
Nicolas Le Mintier (appointed 7 December 2021)
Cristina Nunziata (appointed 7 December 2021)
Karine Savalle
Nora Zekiri Yazbeck

Appointment

Trustees are recruited and appointed via personal contacts or recommendation and may be parents of children attending the Pre-School.

Organisation structure and management

Being a small Charity, there is no formal organisational structure but the Charity has a Chairperson, a Treasurer, a Secretary and Trustees, who all provide valuable input. The Head Teacher/ Manager, staff and some parent volunteers also help run the Charity.

Associations

The Charity is member of the Hammersmith & Fulham Pre-School Learning Alliance. It is also part of the Early Years Development Partnership. The Charity sits physically within the Broadway Children's Centre & the Chairperson who served during the year of the accounts attended partnership meetings.

Risks

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks. To protect against financial risk two signatures are required for cheques and petty cash is done on an expense/ receipt basis. Parents are encouraged to pay fees directly into the charity bank account. No cash is held in the setting. For child protection: DBS enhanced disclosure is sought for all staff, volunteers & committee members; there are policies in place; and staff are trained.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Management

Organisationally, Brook Green Nursery Limited has implemented new policies and procedures in line with the government's new framework on Early Years Learning. A new management structure has been instituted internally working towards better channels of communication between staff, the management committee and parents.

OBJECTIVES & ACTIVITIES

Aims

The aims of Brook Green Nursery Limited are to: i) enhance the development and education of children by providing high quality care and opportunities to learn through play in a rich multi-cultural environment that encourages diversity; and ii) work closely in partnership with parents and carers to provide the opportunity for them to contribute and enhance their child's development.

Objectives

At Brook Green Nursery our objectives are to i) provide a curriculum which promotes the importance of play, based on the Early Learning Goals and takes into account the child's individual development needs, i.e. a) personal, social and emotional development; b) physical development; c) communication development; d) literacy development; e) mathematical development; f) understanding of the 'world'; g) expressive arts and design. ii) To provide a multi-cultural child-centred environment for the children to develop independence, explore and experiment with activities of their own choice and to gain real experiences through play. iii) To plan on a long, medium and short term to ensure the individual needs and interests of the children are met. iv) To have a Keyworker system which ensures that "what the child can do" will be our starting point with each child; this will be supported by and take account of our "record and observe" system which will be used in the planning process. v) Encourage the children to progress through the foundation stage according to their different abilities using play plans developed in conjunction with parents. vi) Create a partnership with parents to support and enhance the development of the children and involve the parents in the day to day running of the nursery.

Main activities

The main activities continue to be: provision of high quality childcare, education & focus activities.

Further activities

Day-to-day routine always includes focus activities for the children, and a combination of indoor and outdoor play. Everyone is invited in to contribute to the upkeep of the garden; carrying out the cleaning of and repairs to the garden toys and equipment, gardening, and general maintenance and improvements of the outdoor space. Weekly Yoga sessions were enjoyed up until July 2019 and are set to restart in January 2022. One parent has been doing a weekly gardening sessions with the children on Thursday mornings since September 2021. The nursery has been teaching the children about healthy eating, where our food comes from, recycling for compost etc and continues with support for special educational needs.

We have taken on an Apprentice level 3 in September 2021 and support her with her course work. She is gaining lots of experience from working in the setting 4 days a week. She attends University on Fridays.

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

ACHIEVEMENTS & PERFORMANCE

The Charity achieved its main aims of provision of high-quality childcare, education, focus activities & play group facilities. After the popularity of the Nursery shown by the existing waiting list, etc., the management were prompted to prepare a business plan for further expansion.

The nursery continues to be well supported by a committee.

Covid-19

We continue to carefully manage the risk posed by Covid-19 which remains ongoing. Fewer children have been taken on in order to ensure bubble sizes are manageable and various other safety precautions (such as use of hand sanitiser stations, face masks, gloves, floor signage etc) have been implemented to ensure a safe environment.

Financial review

Throughout the financial year ending 30 April 2021 Brook Green Nursery has held a positive balance sheet, thanks to the enormous efforts of the staff and the management committee. The Nursery generated total income for the year of £131,110 (2020: £141,685) which translated to a deficit of £9,313 (2020: £9,458).

The Balance Sheet surplus provides a cushion and would enable the Charity to continue operations for at least 3 months if all funding & fee income stopped, in line with the reserves policy (outlined below).

Reserves policy

The charity looks to hold at least 3 month's operating costs (which is approximately £35,000) in free reserves at all times in order to ensure that operations could continue should funding and fee income be stopped. Free reserves are calculated as unrestricted funds less fixed assets. At the year end the charity held free reserves of £82,956 (2020: £90,509). The charity was therefore operating in line with their reserves policy at the balance sheet date.

Public Benefit

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Activities' section above.

Plans for future periods

We have put in place a detailed plan for improving standards even further at the nursery, including suggestions from the latest Ofsted inspection which took place in September 2018 (30 months since the previous inspection, both of which attained a GOOD rating).

BROOK GREEN NURSERY LIMITED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Brook Green Nursery Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the board of trustees:



D Kallis - Trustee

Dated 18 January 2022

BROOK GREEN NURSERY LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF BROOK GREEN NURSERY LIMITED

I report on the charity trustees on my examination of the accounts of the Charitable Company for the year ended 30 April 2021.

Responsibilities and basis of report

As the Charitable Company's trustees (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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TC Group

Mr Jonathan Aikens FCA, DChA
for and on behalf of
TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: 19 January 2022

BROOK GREEN NURSERY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted funds	Designated funds	Total 2021	Total 2020
		£	£	£	£
Income from:					
Donations		234	-	234	587
Charitable activities	3	130,876	-	130,876	141,098
Total income		131,110	-	131,110	141,685
Expenditure on:	4				
Charitable activities		140,368	55	140,423	151,143
Total expenditure		140,368	55	140,423	151,143
Net income/(expenditure)		(9,258)	(55)	(9,313)	(9,458)
Reconciliation of funds					
Total funds brought forward		91,358	1,507	92,865	102,323
Total funds carried forward	14	82,100	1,452	83,552	92,865

There are no recognised gains or losses other than those reported on the Statement of Financial Activities. All activities are classed as continuing.

BROOK GREEN NURSERY LIMITED

BALANCE SHEET

AS AT 30 APRIL 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	10		596		849
Current assets					
Debtors	11	934		-	
Cash at bank and in hand		122,431		124,503	
		<u>123,365</u>		<u>124,503</u>	
Creditors: amounts falling due within one year	12	(40,409)		(32,487)	
Net current assets			82,956		92,016
Total assets less current liabilities			83,552		92,865
Net assets			83,552		92,865
The funds of the charity					
Unrestricted funds	14		82,100		91,358
Designated funds	13		1,452		1,507
			<u>83,552</u>		<u>92,865</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2016 and are for circulation to members of the company.

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Board on 18 January 2022



D Kallis - Trustee

Company number 6865918

BROOK GREEN NURSERY LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2021

1 Legal Status

Brook Green Nursery Limited is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the legal and administration page.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Brook Green Nursery Limited 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 note(s). There are no material uncertainties about Brook Green Nursery Limited's ability to continue as a going concern. This conclusion takes into account the financial effect of the COVID-19 pandemic.

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 pound.

2.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

2.3 Income

All incoming resources are 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:

Nursery fee income is recognised when receivable.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is recognised in the year in which it becomes receivable.

2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

2 Accounting Policies **(continued)**

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a reducing balance basis as follows:

<i>Asset category</i>	<i>Annual rate</i>
Fixtures, Fittings & Equipment	25% straight line

2.6 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Designated funds - these are funds which have been set aside by trustees for a specific purpose. The aim and use of the designated fund is set out in the notes to the accounts.

2.7 Taxation

As a charity, Brook Green Nursery Limited is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

2.8 Creditors and provisions

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.

2.9 Debtors

Debtors are recognised at the settlement amount due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.11 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

3 Income from charitable activities

	Total 2021 £	Total 2020 £
Fees	63,854	93,159
Covid discounts	(25,391)	(5,353)
Grants receivable from LBH – fees	53,103	53,292
Other grants	39,310	-
	130,876	141,098

4 Expenditure

	Staff costs £	Depreciation £	Other costs £	Total 2021 £	Total 2020 £
Charitable activities – nursery school					
Direct charitable activity	117,007	253	18,319	135,579	146,575
Support costs (note 5)	-	-	4,844	4,844	4,568
Total resources expended	117,007	253	23,163	140,423	151,143

5 Support Costs

	2021 £	2020 £
Bookkeeping and payroll	1,237	827
Communication and IT	1,334	1,138
Governance costs (note 6)	2,273	2,603
	4,844	4,568

6 Governance Costs

	2021 £	2020 £
Independent examination	1,170	1,140
PSLA membership and other governance	1,103	1,463
	2,273	2,603

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

7 Staff Costs

	2021	2020
	£	£
Wages & salaries	110,639	112,638
National insurance	4,450	5,995
Pension	1,918	2,281
	<u>117,007</u>	<u>120,914</u>

The charity employed a monthly average of 6 staff during the year (2020: 6).

Key management personnel of the charity consist of the Nursery Manager. During the year, benefits paid to key management personnel totalled £43,215 (2020: £43,257).

No staff members were paid over £60,000 (2020: None).

8 Comparative funds – Statement of Financial Activities for year ended 30 April 2020

	Notes	Unrestricted funds	Restricted funds	Designated funds	Total 2020
		£	£	£	£
Income from:					
Charitable activities	3	141,685	-	-	141,685
Total income		<u>141,685</u>	<u>-</u>	<u>-</u>	<u>141,685</u>
Expenditure on:	4				
Charitable activities		150,983	-	160	151,983
Total expenditure:		<u>150,983</u>	<u>-</u>	<u>160</u>	<u>151,983</u>
Net income/(expenditure)		<u>(9,298)</u>	<u>-</u>	<u>(160)</u>	<u>(9,458)</u>
Reconciliation of funds					
Total funds brought forward		100,656	-	1,667	102,323
Total funds carried forward		<u>91,358</u>	<u>-</u>	<u>1,507</u>	<u>92,865</u>

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

9 Trustees

The charity is under the control of the Trustees. None of the trustees (nor any persons connected with them) received any remuneration during the year (2020: £Nil). None of the trustees received any expenditure reimbursements during the year (2020: none).

10 Tangible fixed assets

	Fixtures, Fittings & Equipment	Total
	£	£
Cost		
At 1 May 2020	13,847	13,847
Additions	-	-
	<hr/>	<hr/>
As at 30 April 2021	13,847	13,847
	<hr/>	<hr/>
Depreciation		
At 1 May 2020	12,998	12,998
Charge for the year	253	253
	<hr/>	<hr/>
At 30 April 2021	13,251	13,251
	<hr/>	<hr/>
Net book value		
At 30 April 2021	596	596
	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2020	849	849
	<hr/> <hr/>	<hr/> <hr/>

11 Debtors

	2021	2020
	£	£
Trade debtors	440	
Prepayments	494	-
	<hr/>	<hr/>
	934	-
	<hr/> <hr/>	<hr/> <hr/>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	6,529	7,360
Accruals and deferred income	33,880	25,127
	<hr/>	<hr/>
	40,409	32,487
	<hr/> <hr/>	<hr/> <hr/>

BROOK GREEN NURSERY LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

13 Designated funds

	Balance at 1 May 2020	Incoming resources	Resources expended	Balance at 30 April 2021
	£	£	£	£
Garden Improvements	1,507	-	(55)	1,452
	<u>1,507</u>	<u>-</u>	<u>(55)</u>	<u>1,452</u>
	<u><u>1,507</u></u>	<u><u>-</u></u>	<u><u>(55)</u></u>	<u><u>1,452</u></u>

The garden improvements fund represents funds set aside for the upkeep of the nursery gardens.

14 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances as at 30 April 2021:			
Tangible fixed assets	596	-	596
Current assets	121,913	1,452	123,365
Creditors: amounts falling due within one year	(40,409)	-	(40,409)
	<u>82,100</u>	<u>1,452</u>	<u>83,552</u>
	<u><u>82,100</u></u>	<u><u>1,452</u></u>	<u><u>83,552</u></u>
Fund balances as at 30 April 2020:			
Tangible fixed assets	849	-	849
Current assets	122,996	1,507	124,503
Creditors: amounts falling due within one year	(32,487)	-	(32,487)
	<u>91,358</u>	<u>1,507</u>	<u>92,865</u>
	<u><u>91,358</u></u>	<u><u>1,507</u></u>	<u><u>92,865</u></u>