

**REGISTERED CHARITY NUMBER: 1187234**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
BROOK EARLY YEARS**

## **BROOK EARLY YEARS**

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**BROOK EARLY YEARS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The purpose of Brook Early Years is to enhance the development and education of children primarily under statutory school age and encourage parents to understand and provide for the needs of their children through community groups

**Significant activities**

To offer appropriate play, education and care facilities, family learning and extended hours groups, 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.

To encourage the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas

**Public benefit**

Brook Early Years recognises the importance of having a framework of rules, relationships, systems, and processes within and by which authority is exercised and controlled in the organisation. Our Trustees view good governance and management as essential to our provision of quality education and care.

The Trustees of the Board will ensure there is a sound framework of policies and procedures that complies with all legislative and regulatory requirements, and that enables the daily operation of the service to be geared towards the achievement of the service's vision and mission.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**BROOK EARLY YEARS**  
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**FOR THE YEAR ENDED 31 MARCH 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Throughout this financial year, April 2022 and March 2023 the Pandemic has continued to impact us. In March 2022 we started to ease our restrictions (abiding by government guidelines.)

With the ease of the restrictions Brook Early Years faced new challenges:

The government stopped the support they gave through the pandemic, this has become a financial burden on the settings. The Government funding is not enough to financially support the setting and we are concerned about their long-term sustainability given the fluctuations in the number of children on roll. (Funding for 1 to 1 children is £8 per hour, minimum wage is £10.42)

Parents were still reluctant to send children to settings, so we are not being able to fill Brook Early Years spaces.

We have also experienced qualified staff leave to go to better paid school employment or come out of education system altogether.

Post Covid we had an issue with a member of staff that resulted in the setting seeking legal advice. The cost of this also had an impact on the profitability of the setting. With the inadequate sum of funds coming into the setting, the pay scale doesn't represent the commitment, recruiting has been very difficult.

The second week in September we had Ofsted. This was the hardest inspection we have ever experienced in the 5 inspections experienced by the current management team. We received a 'Good' mentioning.

'Children are happy and safe at this inclusive, child-centred nursery'.

'Staff provide a curriculum that fully supports children's independence and social skills.'

'Speech and language development takes priority'.

'Staff support early writing skills'.

'Children effectively learn about the importance of adopting healthy lifestyles.'

'Staff well-being is a priority for the leadership team'.

'Staff have good knowledge of the indicators that a child is at risk of harm'.

Our AGM was back to face to face in the school hall, this was a great success, and we have very loyal parents with views to support the setting.

We have continued to work with our outsourced HR to support staff with their mental health and wellbeing. The HR comes in once a month to support anyone that needs it and also has a one to one with all staff once a year.

Our Head is chair of an Action learning group (made up of 20% of Southampton early years Leads/managers/heads and owners) we keep in touch and support each other's on day-to-day issues plus we have regular meetings to discuss individual issues and help understand the government and local guidance. Over the year this group has not only supported each other's management administration but also mental health and wellbeing.

Our September intake looked a little different and we reintroduced home visits but we also video called parents if they wished.

We found that more children starting with us seemed to have higher levels of anxiety and were taken longer to settle than previous cohorts. We became more flexible with transition, having stay and play sessions for parents and a gradual transition with shorter settling-in sessions. This also helped build stronger relationships with most parents. We kept communication open with parents and continue to put activities on Facebook and tapestry, we have our parent play and stay sessions and parent meetings to talk about the children.

During this last year we had 78 children, aged two to rising fives, with up to 50 attending each session. These children come from varied backgrounds; English as a second language, dietary requirements, medical requirements, disabilities and looked after children.

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We have developed Individual Educational Plans and maintained one to one support mostly funded by the government. We also supported the welfare of Children and parents with child protection plan. This year we have worked with 2 children that have one to one funding to support speech, social communication, global delays, and physical disabilities. We have worked hard to gain EHCPs, to support them throughout their schooling.

This year we have worked with Portsmouth Down Syndrome Association, Portage SALT, the NHS to support one of the children with physical and audio needs and worked with the area teacher and health visitors. Though waiting times for most outside agencies have resulted in delays and starting involvement. This has especially been difficult and time consuming for our SEND Coordinator.

We also found this year that educational progress seemed to have suffered. Children were further behind with speech and language development than we'd expect. Furthermore, waiting times for speech and language therapy has been very long, again, resulting in delays in assessing children and starting interventions.

We have continued to use our Early Years Pupil Premium funding to support with Narrative, BLAST and SEAD initiatives, supporting early language, Social and Emotional Development.

Brook has been involved with the Implementation of ECaT (Every Child a Talker) since 2009. Our Early Language coordinator has continued to work closely with our area Support speech therapist (mainly through phone calls this year) with Speech and Language therapy programmes for key children along with supporting children's language acquisition through speaking, listening and social skills, through a Narrative programme. She has continued embedding an initiative called BLAST, boosting Language Auditory Skills, and Talking. BLAST supports all 4-year-olds starting school and works on the underpinning skills for language, communication, and literacy - turn taking, discrimination, listening, attention and social communication as well as developing basic language skills both receptively and expressively. She has also embedded the Preling initiative supporting all 2-year-olds with developing their language and communication. This programme introduces basic activities to develop pre-linguistic skills, focusing on the child's eye contact, turn taking, attention and listening.

Our Social Emotional Aspects coordinator (also Enhancement coordinator) has achieved a Child Psychology course this year, to develop her knowledge. She has developed our PSE support for children with a Programme called sunshine circles. The Programme is designed to build relationships, allowing children to grow socially, emotionally, and often intellectually. Every activity helps to develop the child's self-esteem, sense of belonging, ability to trust and to care for themselves and others. All staff embed this into their daily routine. Alongside this we also have Yoga sessions to help with emotional wellbeing. This year we have seen the children need more support in their personal and wellbeing. The coordinator has worked hard on activities to support this and encourage personal and social skills especially as some of our children are starting school.

Our number of Child protection children seem to be of a higher number again this year. We have worked closely with social workers (mostly still through phone calls, emails and zoom) and parents to help the individual children's needs.

Our Healthy Early Years Award coordinator (HEYA) has a Level 2 Understanding Nutrition and Health course this year. We have achieved a silver award in healthy eating and Physical activity and our healthy mouth award. We are now working on our Gold award. This program is supporting healthy choices around nutrition and physical activities.

Out of our 12 Practitioners, 2 are Teacher status, 1 is working towards her foundation degree. We have 3 staff with DSL level 3.2 have SENCo Level 3 CACHE award, 1 has SENCo Level 2 CACHE award. 7 have a level 3 in Early Years and 1 is working towards her level 2.

This year all staff have had training on:

First aid.

Safeguarding, FGM and Missing child.

Communication and language, including the narrative programme.

Characteristics of effective communicating.

The planning process including Schemas and Characteristics of effective learning.

**BROOK EARLY YEARS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

We also hold monthly inhouse training to share knowledge and experience with our staff.

Staff also were able to gain personal development training, using Educare.

Over the last year we continue to develop the outside space, we already have 3 zoned areas, 1 area for gross motor/cars. 1 area for sensory/painting/math/roleplay and our wooded area.

**Fundraising activities**

Compared to previous years before COVID the setting was not at full capacity from September and the government stopped financially supporting early years therefore the income was down on previous years. The setting did make a profit.

**Investment performance**

Brook doesn't invest its reserves which are spread between Barclays Bank and CAF (Charities Aid Foundation). These banks have recently introduced bank charges which have had a small impact on the reserves.

**FINANCIAL REVIEW**

**Financial position**

At the end of March 2023 Setting had made a loss of £25,818.

**Principal funding sources**

Southampton City Council offer funding for eligible two-year-olds (570 hours per year) three- and four-year-olds (570 hours per year) and some three- and four-year-olds are eligible to Children entitled to 1140 hours per year (30-hour funding).

More information can be found in the Southampton city website.

For any attendance that is outside the funding income, the fees are paid direct to the setting by the parents.

**Investment policy and objectives**

The Settings policy is risk averse, and we don't invest the reserves in anything other than a normal bank account.

We have struggled this last year with the reduction in funding due to lower numbers because of Covid. We have had to draw down some reserves to maintain the cashflow. The forecast numbers for 2023/2024 are still below the pre Covid trading periods but are expected to be better than 2022/2023.

Even though the Covid restrictions have been lifted, the impact is still felt in setting. Not only financially, but also a higher demand to support children with separation anxiety and socialisation issues. The setting has also struggled to recruit staff as we are competing with job roles that can be done from home.

**Reserves policy**

The setting hold £95,000 as a reserve minimum to cover should all staff be made redundant. At the end of the financial year the setting has in excess of this amount.

As at the end of March 2023 the cash reserves held are £176K.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The management of Brook Early Years is overseen by the Trustees of the Board and they are accountable for the performance of the preschool.

The Trustees of the Board have overall responsibility for the sustainability and relevance of the service. The Trustees of the Board will direct its activities towards achieving the preschool's goals and implementing the Business/Strategic Plan and Quality Improvement plan by guiding and monitoring the preschool's business and affairs in line with the objects as set out in the preschool's rules and in line with its philosophy.

Brook Early Years independent model constitution adopted on January 2020

**BROOK EARLY YEARS**  
**REPORT OF THE TRUSTEES**  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Charity constitution**

Charity Incorporated Company (CIO)

**Recruitment and appointment of new trustees**

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Through our induction processes we seek to ensure the effective integration of new Trustees into the Organisation for the benefit of both new Trustees and the Early Years setting. The induction programme will consist of physical and organisational orientation, health and safety information, an explanation of the terms and conditions of your engagement and a clear outline of the role and its requirements.

Before we can welcome you to the Board, we are required to carry out suitability checks with The Disclosure and Barring Service (DBS) and OFSTED (EY2 form) to make sure you are fit for the position.

In addition, you will be asked to:

- read and sign to say you understand our governance policy and constitution
- read and sign to say you understand our Safeguarding policies including "Keeping Children Safe in Education, September 2018"
- read and sign to say you understand all other policies
- sign a confidentiality agreement (which applies during your time on the board and after)
- complete a course on Educare "The Role of Trustee's Delivering EYFS"

**Organisational structure**

The Trustees of the Board have overall responsibility for the sustainability and relevance of the service. The Trustees of the Board will direct its activities towards achieving the preschool's goals and implementing the Business/Strategic Plan and Quality Improvement plan by guiding and monitoring the preschool's business and affairs in line with the objects as set out in the preschool's rules and in line with its philosophy.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1187234

**Principal address**

Beechwood Junior School  
Juniper Road  
Southampton  
Hampshire  
SO18 4EG

**Trustees**

Sam Meech  
Lucy Field  
Patricia McGregor  
David Furby  
Charlie O'Connor

Chairperson  
Chairperson  
Head Teacher  
Trustee  
Trustee

Resigned: 15th September 2022  
Appointed: 15th September 2022

Appointed: 1st May 2022  
Appointed: 1st May 2022

**Independent Examiner**

S Mackie, FCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

**BROOK EARLY YEARS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Approved by order of the board of trustees on 14 SEPTEMBER 2023 and signed on its behalf by:



.....  
Ms L Field - Trustee



**BROOK EARLY YEARS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Development and education		298,967	537	299,504	258,579
Investment income	2	122	-	122	7
<b>Total</b>		<u>299,089</u>	<u>537</u>	<u>299,626</u>	<u>258,586</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Development and education		<u>324,907</u>	<u>537</u>	<u>325,444</u>	<u>284,383</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(25,818)	-	(25,818)	(25,797)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		201,616	-	201,616	227,413
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>175,798</u></u>	<u><u>-</u></u>	<u><u>175,798</u></u>	<u><u>201,616</u></u>

The notes form part of these financial statements

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROOK EARLY YEARS**

**Independent examiner's report to the trustees of Brook Early Years**

I report to the charity trustees on my examination of the accounts of Brook Early Years (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



S Mackie, FCA

Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: 15/9/23

# **BROOK EARLY YEARS**

## **BALANCE SHEET 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,343	1,931
<b>CURRENT ASSETS</b>			
Debtors	10	4,140	74
Cash at bank and in hand		177,935	201,013
		<u>182,075</u>	<u>201,087</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(7,620)	(1,402)
<b>NET CURRENT ASSETS</b>		<u>174,455</u>	<u>199,685</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		175,798	201,616
<b>NET ASSETS</b>		<u>175,798</u>	<u>201,616</u>
<b>FUNDS</b>	13		
Unrestricted funds		175,798	201,616
<b>TOTAL FUNDS</b>		<u>175,798</u>	<u>201,616</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 SEPTEMBER 2023 and were signed on its behalf by:

  
.....  
L Field - Trustee

## **BROOK EARLY YEARS**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The charity converted from an unincorporated charity (charity number: 1031876) to a Charitable Incorporated Organisation (charity number: 1187234) from 1 April 2020. Although Brook Early Years has changed its legal form, its purposes and beneficiaries remains unchanged. All operations, assets and liabilities were transferred over to the CIO from that date. Merger accounting has been applied in accordance with the FRS 102 SORP.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33.33% on cost
Computer equipment	- 33.33% on cost

Individual fixed assets costing £200 or more are capitalised at cost.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

## BROOK EARLY YEARS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 1. ACCOUNTING POLICIES - continued

##### Financial instruments

##### Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

##### 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	122	7

All investment income is derived from assets held in the United Kingdom.

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Fees	46,537	36,108
Funding	252,430	223,473
Milk grants	537	(1,002)
	<u>299,504</u>	<u>258,579</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Milk grant	537	(1,002)

#### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Development and education	315,226	10,218	325,444

## BROOK EARLY YEARS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Development and education	<u>1,231</u>	<u>198</u>	<u>8,789</u>	<u>10,218</u>

Support costs, included in the above, are as follows:

#### Management

	2023 Development and education £	2022 Total activities £
Depreciation of tangible and heritage assets	<u>1,231</u>	<u>3,536</u>

#### Finance

	2023 Development and education £	2022 Total activities £
Bank charges	<u>198</u>	<u>186</u>

#### Governance costs

	2023 Development and education £	2022 Total activities £
Professional fees	<u>8,789</u>	<u>5,556</u>

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### Trustees' expenses

During the year no trustees (2022: one) were reimbursed out of pocket expenses (2022: £210) for expenses and travel.

#### 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023 14	2022 17
Charitable	<u>14</u>	<u>17</u>

One employee (2022: none) received emoluments in excess of £60,000

**BROOK EARLY YEARS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Development and education	259,581	(1,002)	258,579
Investment income	7	-	7
<b>Total</b>	<u>259,588</u>	<u>(1,002)</u>	<u>258,586</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Development and education	284,383	-	284,383
<b>NET INCOME/(EXPENDITURE)</b>			
<b>Transfers between funds</b>	(24,795)	(1,002)	(25,797)
	(1,002)	1,002	-
<b>Net movement in funds</b>	(25,797)	-	(25,797)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	227,413	-	227,413
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>201,616</u>	<u>-</u>	<u>201,616</u>

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	34,768	25,273	60,041
Additions	-	760	760
At 31 March 2023	<u>34,768</u>	<u>26,033</u>	<u>60,801</u>
<b>DEPRECIATION</b>			
At 1 April 2022	34,692	23,418	58,110
Charge for year	76	1,272	1,348
At 31 March 2023	<u>34,768</u>	<u>24,690</u>	<u>59,458</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	-	1,343	1,343
At 31 March 2022	<u>76</u>	<u>1,855</u>	<u>1,931</u>

**BROOK EARLY YEARS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments and accrued income	4,140	74
	<u>4,140</u>	<u>74</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Taxation and social security	4,704	-
Other creditors	2,916	1,402
	<u>7,620</u>	<u>1,402</u>

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	1,343	-	1,343	1,931
Current assets	182,075	-	182,075	201,087
Current liabilities	(7,620)	-	(7,620)	(1,402)
	<u>175,798</u>	<u>-</u>	<u>175,798</u>	<u>201,616</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	201,616	(25,818)	175,798
	<u>201,616</u>	<u>(25,818)</u>	<u>175,798</u>
<b>TOTAL FUNDS</b>	<u>201,616</u>	<u>(25,818)</u>	<u>175,798</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	299,089	(324,907)	(25,818)
<b>Restricted funds</b>			
Milk grant	537	(537)	-
	<u>299,626</u>	<u>(325,444)</u>	<u>(25,818)</u>
<b>TOTAL FUNDS</b>	<u>299,626</u>	<u>(325,444)</u>	<u>(25,818)</u>



# **BROOK EARLY YEARS**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2023**

### **13. MOVEMENT IN FUNDS - continued**

#### **Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	227,413	(24,795)	(1,002)	201,616
<b>Restricted funds</b>				
Milk grant	-	(1,002)	1,002	-
<b>TOTAL FUNDS</b>	<u>227,413</u>	<u>(25,797)</u>	<u>-</u>	<u>201,616</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	259,588	(284,383)	(24,795)
<b>Restricted funds</b>			
Milk grant	(1,002)	-	(1,002)
<b>TOTAL FUNDS</b>	<u>258,586</u>	<u>(284,383)</u>	<u>(25,797)</u>

### **14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.