

REGISTERED CHARITY NUMBER: 1187234

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
BROOK EARLY YEARS**

BROOK EARLY YEARS

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BROOK EARLY YEARS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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.

Public benefit

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
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout this financial year, April 2023 and March 2024 we have continued to work hard to stay sustainable. Over the last few years Brook Early Years has faced less children attending, this has become a financial burden on the settings. The Government funding has not been enough to financially support the setting. We have cut back on resources and staffing. We have also introduced a consumable fee to parents and increased non funded fees.

Despite economic challenges our number of Child protection children has decreased, though these children have more complex needs. We have worked closely with social workers and outside agencies (still mostly through phone calls, emails and zoom) and parents to help the individual children's needs.

We have continued to use our Early Years Pupil Premium funding to support parents with extra sessions and also supporting early language, Social and Emotional Development.

For our September intake, we carried on from last year with a more flexible transition, having stay and play sessions for parents and a gradual transition with shorter settling-in sessions, starting with a couple a week until the child settles. This has helped build stronger relationships with most parents and contributes to their overall well-being and facilitating with separation anxiety. A gradual transition has enabled Brook Early Years to successfully modify for new children starting and has helped us with identifying potential additional needs at a much early rate, putting support in place from an early stage.

During this last year we had 82 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.

One of our biggest challenges this year was the higher number of SEN children needing one to one support and the lack of qualified staff to recruit. In September we had around 55% of the children requiring additional needs support.

Over this year the SENDCo has worked hard to complete 4 successful EHCPs. Including these 4 children, we had 10 children needing one to one support, 50 hours of one-to-one support Autism, DiGeorge syndrome, visual and hearing impairment, speech, social communication, global delays, and physical disabilities. This was a struggle as the government only give us £8 per hour for one-to-one support. Though this money is not enough to pay for staff, especially qualified staff. In October we needed to employ an additional qualified person to work with our SEND children and support the SENDCo and her SEND & Language support Practitioner.

We currently have 14 IEPs, ranging from support with functional communication skills to social communication and physical development. These are reviewed and updated every 6 weeks by SENDCo. This year we have worked with Portsmouth Down Syndrome Association, paediatrician, Portage, SALT, occupational therapy, family hub, Educational psychologist, physio, Area SENDCo, audiology, health visitors and schools.

Waiting times for referrals made to SALT are currently 6-7 months, this is the case for most outside agencies, if not longer. This has especially been difficult and time consuming for our SEND Coordinator to manage. There is also a bigger demand on support at home for parents with SEN children, but this has become much more difficult to obtain as Portage wait time is now at 9 months, so our SENDCo has also been preparing and advising home support to those parents as well.

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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.

We introduced a new programme called WELLCOMM this year. A language assessment tool which has been used to assess all children and provide support to those who are working at delay. This is assessed every 8-12 weeks to monitor progress and adjust support accordingly.

We have expanded on our physical development and linked it to our PSE development by using Yoga to help with emotional wellbeing.

Our Social Emotional Aspects coordinator has worked hard on activities building on relationships, allowing children to grow socially, emotionally, and 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, supporting and encouraging personal and social skills especially as some of our children are starting school.

This year our focus for training was for all staff to have a SEND qualification. We felt that with the rise of SEND children and the agencies involved struggling to see these children, we needed to look within to support the process where we could. All except one person have either completed or are completing the level 2 SEND award. (Our SENDco has level 3)

This year we decided to have an inset training day, we felt that working together on training was beneficial to staff. Inset days enable all staff to come together, share thoughts, best practice, and receive any important updates. This year we focused on Safeguarding. We also trained on multilingualism and Wellcomm, a speech and language toolkit that all staff can use to support keyworker children.

We also hold monthly inhouse staff meetings to share updates, knowledge and support for all staff.

All staff have access to Educare, an online training provider to gain personal development training.

We outsource HR to support staff with their mental health and wellbeing. HR comes in once a month to support anyone that needs it and weekly sessions if staff need more intense support. Once a year HR will work on a group team building session.

We have worked on our Healthy Early Years Award and have reviewed the Silver Award. We are working on our Gold award at the moment. This program is supporting healthy choices around nutrition and physical activities.

The 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 Safeguarding, sustainability and wellbeing.

Over the last year we continue to develop the outside space, we redeveloped the slide area with additional physical equipment and a usable flat learning area for activities.

FINANCIAL REVIEW

Financial position

At the end of March 2024 the setting had made a surplus of £38,805 (2023 loss of £25,818).

BROOK EARLY YEARS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

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.

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 2024 the cash reserves held are £227K.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and is constituted as a Charitable Incorporated Organisation (CIO)

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

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"

BROOK EARLY YEARS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Lucy Field	Chairperson
Patricia McGregor	Head Teacher
David Furby	Trustee
Charlie O'Connor	Trustee

Independent Examiner

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

Approved by order of the board of trustees on 17 July 2024 and signed on its behalf by:


.....
Ms L Field - Trustee

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 2024.

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 Stuart Mackie

S Mackie, FCA

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

19/7/24
Date:

BROOK EARLY YEARS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Development and education		344,701	646	345,347	299,504
Investment income	2	753	-	753	122
Total		<u>345,454</u>	<u>646</u>	<u>346,100</u>	<u>299,626</u>
EXPENDITURE ON					
Charitable activities	4				
Development and education		<u>306,649</u>	<u>646</u>	<u>307,295</u>	<u>325,444</u>
NET INCOME/(EXPENDITURE)		38,805	-	38,805	(25,818)
RECONCILIATION OF FUNDS					
Total funds brought forward		175,798	-	175,798	201,616
TOTAL FUNDS CARRIED FORWARD		<u><u>214,603</u></u>	<u><u>-</u></u>	<u><u>214,603</u></u>	<u><u>175,798</u></u>

The notes form part of these financial statements

BROOK EARLY YEARS

BALANCE SHEET 31 MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	256	1,343
CURRENT ASSETS			
Debtors	10	-	4,140
Cash at bank and in hand		227,542	177,935
		<u>227,542</u>	<u>182,075</u>
CREDITORS			
Amounts falling due within one year	11	(13,195)	(7,620)
NET CURRENT ASSETS		<u>214,347</u>	<u>174,455</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		214,603	175,798
NET ASSETS		<u>214,603</u>	<u>175,798</u>
FUNDS	13		
Unrestricted funds		214,603	175,798
TOTAL FUNDS		<u>214,603</u>	<u>175,798</u>

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

17 JULY 2024

.....
L Field - Trustee

BROOK EARLY YEARS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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.

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.

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

BROOK EARLY YEARS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Financial instruments

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

	2024	2023
	£	£
Deposit account interest	753	122
	<u>753</u>	<u>122</u>

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

3. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Fees	Development and education	46,967	46,537
Funding	Development and education	297,734	252,430
Milk grants	Development and education	646	537
		<u>345,347</u>	<u>299,504</u>

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

	2024	2023
	£	£
Milk grant	646	537
	<u>646</u>	<u>537</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Development and education	291,911	15,384	307,295
	<u>291,911</u>	<u>15,384</u>	<u>307,295</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Development and education	1,087	195	14,102	15,384
	<u>1,087</u>	<u>195</u>	<u>14,102</u>	<u>15,384</u>

BROOK EARLY YEARS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

5. SUPPORT COSTS - continued

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

Management

	2024 Development and education £	2023 Total activities £
Depreciation of tangible and heritage assets	1,087	1,231

Finance

	2024 Development and education £	2023 Total activities £
Bank charges	195	198

Governance costs

	2024 Development and education £	2023 Total activities £
Professional fees	12,537	7,299
Independent Examiners Fee	1,565	1,490
	<u>14,102</u>	<u>8,789</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year no trustees (2023: one) were reimbursed out of pocket expenses (2023: £210) for expenses and travel.

7. STAFF COSTS

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

	2024	2023
Charitable	12	14

One employee (2023: one) received emoluments in excess of £60,000.

Key management personnel consist of the management team of which total remuneration for the year was £138,823 (2023: £139,185)

BROOK EARLY YEARS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Development and education	298,967	537	299,504
Investment income	122	-	122
Total	<u>299,089</u>	<u>537</u>	<u>299,626</u>
EXPENDITURE ON			
Charitable activities			
Development and education	<u>324,907</u>	<u>537</u>	<u>325,444</u>
NET INCOME/(EXPENDITURE)	(25,818)	-	(25,818)
RECONCILIATION OF FUNDS			
Total funds brought forward	201,616	-	201,616
TOTAL FUNDS CARRIED FORWARD	<u><u>175,798</u></u>	<u><u>-</u></u>	<u><u>175,798</u></u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>34,768</u>	<u>26,033</u>	<u>60,801</u>
DEPRECIATION			
At 1 April 2023	34,768	24,690	59,458
Charge for year	-	1,087	1,087
At 31 March 2024	<u>34,768</u>	<u>25,777</u>	<u>60,545</u>
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>256</u>	<u>256</u>
At 31 March 2023	<u>-</u>	<u>1,343</u>	<u>1,343</u>

BROOK EARLY YEARS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	-	4,140
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	4,113	4,704
Other creditors	9,082	2,916
	<u> </u>	<u> </u>
	<u>13,195</u>	<u>7,620</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	256	-	256	1,343
Current assets	227,542	-	227,542	182,075
Current liabilities	(13,195)	-	(13,195)	(7,620)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>214,603</u>	<u>-</u>	<u>214,603</u>	<u>175,798</u>

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	175,798	38,805	214,603
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>175,798</u>	<u>38,805</u>	<u>214,603</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	345,454	(306,649)	38,805
Restricted funds			
Milk grant	646	(646)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>346,100</u>	<u>(307,295)</u>	<u>38,805</u>

BROOK EARLY YEARS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.