Charity registration number 1156798 (England and Wales)

Company registration number 08917017

BRISTOL EARLY YEARS TEACHING HUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

xeinadin

BRISTOL EARLY YEARS TEACHING HUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L E Driver N Theobald A Carrington
Secretary	E Gossan
Charity number (England and Wales)	1156798
Company number	08917017
Registered office	St Pauls Children's Centre Little Bishop Street St Pauls Bristol BS2 9JF
Independent examiner	Andrew Jones FCCA Xeinadin South Wales & West Limited Office 1 The Coach House 24-26 Shirehampton Road Shirehampton Bristol BS11 9TX
Bankers	Lloyds Bank Plc Knowle Road 284 Wells Road Knowle Bristol BS4 2PY

BRISTOL EARLY YEARS TEACHING HUB

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 19

BRISTOL EARLY YEARS TEACHING HUB

TRUSTES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of the charity are:-

- The advancement of education of children, particularly of Early Years age, in particular by providing education and training and developing the skills of practitioners of Early Years education:
- the advancement of education and the training of practitioners of Early Years education: and
- the promotion of social inclusion in particular among children of Early Years age and their families/carers who are socially excluded from society, or a part of society, as a result of their social and economic position, in particular through the education of children of Early Years age and practitioners of Early Years education.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees are satisfied that the activities of the Charitable Company satisfy the requirements for them to be considered in the public benefit

Volunteers

At the end of the financial year (2025-26) BEYTH did not employ any staff, nor did it have any volunteers. A member of St. Paul's Nursery School and Children's Centre remains responsible for the financial records of BEYTH and for recording Trustee's Meeting minutes. The financial support for this administration assistance was received from Bristol City Council.

Achievements and performance

Significant activities and achievements against objectives

Local Specialist Leaders (LSLs)

The Bristol Early Years Teaching Hub has continued to provide continuing professional development and quality improvement for the early years sector in Bristol, through our Local Specialist Leaders, some of whom have contributed to the SPH programmes too. BEYTH runs LSL Development Days to support LSLs in their role and help keep them abreast of current research and approaches.

Local Specialist Leaders (LSLs) play a central role in strengthening early years provision across Bristol and beyond. Through a coordinated programme of leadership development, targeted deployment, and high-quality professional learning, LSLs are improving outcomes for young children, particularly those at risk of disadvantage.

LSL work is organised across six priority areas, ensuring a coherent and balanced approach to early years quality improvement.

1. Communication and language

LSLs have delivered a strong programme focused on improving early communication and literacy foundations. Key achievements include:-

- Development of a multi-modal communications offer
- Leadership support in response to the DFE writing framework for early years
- Contribution to the delivery of **Project Inclusion** for Reception leaders
- Establishment of networks including Communication and Language with Speech and Language Therapy (SALT)
- Promotion of evidence-informed practice through Powerful Storytimes and Early Years Book Club

This work is strengthening practitioner expertise and improving children's early language experiences.

2. Personal, Social and Emotional Development (PSED)

A comprehensive focus on relationships, behaviour and emotional wellbeing has included:-

- Review and refresh of the Eight to Relate approach
- Ongoing behaviour Networks and Behaviour Surgeries
- Delivery of structured CPD programmes, including EEF-informed modules.
- Introduction of Emotion Coaching and pathways to accredited training

This strand is supporting settings to build nurturing, inclusive environments where children can thrive.

3. Reception

LSLs have provided sustained leadership support across schools and settings, including:-

- Facilitation of Early Years Leader and Reception Networks
- Delivery of **Project Inclusion** for Year R leaders
- Development of continuous provision practice and case studies
- CPD programmes for practitioners new to EYFS
- Target deployment support, particularly in SEND contexts

This work is strengthening leadership capacity and improving the quality of provision in Reception classes.

4. Maths

The maths offer continues to grow in depth and reach, with a focus on embedded mathematical thinking across the day:

- Delivery of Immersion days ('mathematising the day')
- Establishing of collaborative Maths Working Groups across schools
- Development of Teaching for Mastery in Nursery
- Practical CPD on block play and continuous provision
- Wider dissemination through blogs and regional CPD programmes

This approach is building practitioner confidence and improving children's engagement with early mathematics.

5. Equality, Diversity and Inclusion (EDI)

LSLs are leading an ambitious programme to embed equality across early years provision:

- Development of a tiered CPD offer (six modules) launching in September 2026
- Strategic partnership with City of Sanctuary and the Race Equality Forum
- Emerging guidance to support settings in response to racist incidents
- Targeted deployments to support inclusive practice

This work places inclusion at the heart of quality improvement across the system.

6. Birth to Three

A strong and expanding offer to the youngest of children includes:

- Delivery of **Babies in Mind Project** (see more below)
- Facilitation of Babies and Two-Year-Old Networks across Bristol
- CPD programmes focused on infant feeding, two-year provision and early development
- Support for childminders, including professional development and conference delivery
- EEF-informed programmes and wider network beyond Bristol.

This strand recognises the critical importance of the earliest years in shaping lifelong outcomes.

The team also supported the development of the new NCFE CACHE Level 3 Award in Working with Babies and Young Children Under Two (April 25-May 26). They collaborated in designing the first City of Bristol cohort and are delivering two of the programme's ten sessions.

In collaboration with Bristol Public Health and the Health Visiting Team, they co-designed and delivered a pilot Early Years Infant Feeding Advocate programme (Dec 2025 - March 2026).

They also worked with Katherine Curran, Infant Feeding Lead, and Jo Ingleby to develop a series of infant feeding bitesize training videos for the early years workforce.

Target Deployment and Support

A key strength of the LSL model is the provision of direct, targeted support to settings and schools including:-

- Intensive support for SEND and inclusion
- Bespoke guidance for individual providers and schools
- Practice development across a range of early years contexts

These deployments ensure that support is responsive and focuses where it will have the greatest impact.

This year the team have supported **7 schools and 9 settings so far.**There are 2 more school requests that are being allocated currently.

BRISTOL AND BEYOND STRONGER PRACTICE HUB

Since November 2022 the Bristol Early Years Teaching Hub has also functioned as the lead setting for Bristol & Beyond EY's Stronger Practice Hub, receiving a grant from the DfE. DFE Funding has now been confirmed until March 2028.

Within this Stronger Practice Hub (SPH) role, BEYTH provides a broad programme of services to support the Early Years sector in the 8 Local Authorities in the North of the SW region. These include:-

- Information, advice and guidance
- Networks and Communities of Practice
- Continued Professional Development programmes and opportunities
-

The support is both online and face to face, short term and longer term.

Overall engagement from April 2025 to March 2026:

We delivered 157 activities in this period, including network events and webinars, study days and conferences, and CPD Programmes. There were 3,260 attendees at these events.

Unique engagement from settings across all activities in this period was 736 (including LAs and Other).

Since the start of our SPH, 1,570 settings and organisations have engaged in our hub activities. If we look at Early Years settings specifically, 1,162 of 3,130 in our SPH area have engaged with us, which is 37%.

The support we provide continues to be referred to as inspiring, and 97% of participants on our activities, report feeling more confident in supporting children's learning and development.

Achievements in SPH Areas of delivery from April 2025 - March 2026:

Information, advice and Guidance:-

We sent out 15 newsletters or network updates, with a total mailing list of 4,052 contacts, with an average open rate of 38.6% and the highest open rate of 47%. We continued to send termly News docs to LA teams with info to share in their bulletins.

We continued 4 social media channels: Instagram, Facebook, Twitter/X, and LinkedIn, and a Childminder Facebook group. We published over 1,000 posts in this period. Our social media audience continued to grow and is nearly 2,500 across the channels.

We published 10 new Blogs, on varied topics, with the most popular being on: Early Years Nutrition Guidance; Education for Sustainability; and on Mathematising the Day. Across all blogs on our website, there was nearly 2,000 readings.

We published 8 new Practice Bites in this period, including 5 Case Studies and 3 Mini INSET sessions. Case Studies were on: Implementing the SHREC Approach, EAL Practice; Maths Champions; Beach school; and Music Creativity in the baby room. The INSET sessions were on: Celebrating Festivals; The Power of Care; and Joyful Pedagogy. Previous case studies and INSET resources on Curriculum and Schemas also received a good number of viewings. Across all Practice Bites, the website shows 575 viewings.

We produced and published 7 new recorded webinars, with guest trainers, and our data capture shows nearly 700 viewings across our 22 published webinars.

LAs have commented, that our recorded webinars and practice bites help to make the theory more presentable, accessible and practical.

Networks and Events:
Our SEND Network sessions were very popular, with 80-100 bookings per event. These have focused on sensory processing, use of non-verbal communication techniques, and transition for SEND children and more.

Our Birth-3s network events (online and face to face) continued to be a highlight with high participation rates in Bristol and particular growth in Gloucestershire and Somerset.

Our C,L&L programme and Maths programmes were carefully curated to provide evidence-informed training alongside network sessions and creative study days to see things in practice.

We ran a very successful joint Writing Conference with the SW Hub, with participants for PVIs, nursery schools and Reception.

CPD Programmes and Collaborations:
Our PSED Behaviour programme was very popular, focusing on behaviour, regulation, trauma informed practice, attachment and relationship-based practice.

Alongside this we commissioned Emotion Coaching UK to run face to face training and online training. Due to demand we ran 3 x 20 cohorts and prioritised deprived settings.

We recruited for and delivered the Maths PDP programme with 15 settings or childminders in our area, receiving some very positive feedback. And we promoted Maths Champions with the NDNA to support the recruitment to funded places.

Carefully selected guest trainers encouraged engagement and enabled us to create recorded webinars on : Nutrition guidance, Physical Development, Self-Regulation and Outdoor provision.

Our Childminder lead started a popular Childminder Outdoor programme in South Gloucestershire and Bristol, with other areas also interested. A Childminder Supervision project was also launched, with 2
childminders receiving supervision so far. We continue to run a lot of evening training sessions so that childminders can access them.

Our collaboration with the Somerset Research school continued, as we co-delivered the training on Using Evidence to Strengthen Leadership. We are also preparing to launch our Leadership Matters network.

Existing and new SPH Partner organisations across our region, have planned and delivered CPD webinars, local network sessions, study days and immersion events and written blogs for our SPH. (i.e. Archfield House Nursery, Springboard Opportunity Group, Bridgewater College Childcare Centre, East Wichel Primary and Nursey school).

CRACKING COMMUNICATION

Cracking Communication is a partnership project with Wiltshire LA, Somerset Research School, Bristol EY's Teaching Hub/SPH & EEF.

Cracking Communication helps schools improve children's communication and language skills, with a particular focus on closing the gap for disadvantaged learners in Reception/Year 1. It supports teachers to use evidence-based approaches in the classroom, strengthens schools' ability to identify and respond to children's needs, and builds collaboration across schools and local partners so that more children develop the language, confidence and skills they need to thrive in school and beyond.

- Wave 1 - 2024/25 - pilot of 10 schools
- Wave 2 - 2025/26 - 29 schools
- Wave 3 - 2026/27 - 36 schools registered so far.

Early signs of impact: The project has had a positive impact on both practitioner practice and children's outcomes. Teachers reported significant increased confidence in supporting communication and language development and have embedded practical strategies to create more language-rich classrooms. Importantly, pupil data from Wave 1

schools showed a **10 percentage point increase in the proportion of disadvantaged (FSM/Ever6) children achieving a Good Level of Development**, rising from **42.2% in Summer 2024 to 52.6% in Summer 2025.** Case studies also demonstrated improvements in children's vocabulary, expressive language and social communication, with some children making accelerated progress from well below age-related expectations towards Reception-level outcomes. The project has strengthened schools' ability to identify and respond to children's communication needs, while building sustainable capacity to continue improving outcomes for disadvantaged children.

STORY CRAFTING PROGRAMME

From September 2025 - March 2026, eight Bristol Early Years settings have been participating in a Story Crafting programme, commissioned by the Bristol Early Language Programme.

The **Story Crafting** programme positions children as active storytellers, using oral language, play and imagination to build narrative competence and early literacy, supported by adults who model rich vocabulary and expressive language and by a curated set of high-quality core texts that provide strong linguistic and cultural foundations

.

Across the eight Bristol Early Years settings, teachers are acting as researchers, guided by a shared collaborative enquiry question: **How can we craft stories that build foundational language skills and learning outcomes whilst nurturing identity and a sense of belonging?** Teachers are developing the methodology in their own classroom while recording impact on a focus group of children, with emerging evidence of gains in foundational language, confidence and understanding of story features; these findings are currently being collated across the programme.

Alongside this, a training-tutors programme is building capacity for a wider roll-out.

Two key pedagogical pathways are emerging:**Story Making**, where children imitate culturally relevant texts with strong foundation language, internalising vocabulary and narrative patterns through repetition; and **Story Crafting**, a highly interactive approach in which teachers orchestrate children's invented stories, ensuring inclusion of foundation language and clear story structure, supported by the use of non-representational objects to spark imagination and creativity.

Impact is evident in children's Helicopter Stories, oral narratives and early writing, where they demonstrate a richer vocabulary, stronger story structure and increased narrative confidence. Next steps include a seminar to collate findings across the eight settings, alignment of the work with the wider Bristol Early Years strategy for early writing, a formal evaluation phase, and a dissemination event through which settings will be invited to register for participation in the 2026/27 training programme.

BABIES IN MIND PROJECT

The **Babies in Mind project** (running from August 2025 - May 2026) has been a major city-wide research and engagement initiative, exploring the experiences, strengths and challenges of baby room provision across Bristol. The project gathered survey responses from 65 early years settings and included visits to 59 settings, representing approximately 80% of baby room provision across the city. Through this work, we have developed a rich picture of current practice for babies and the realities faced by practitioners working in baby rooms.

The project responds to growing national concern that babies' needs are often overlooked within policy and service design, despite increasing evidence about the specialist nature of baby room practice. Building on Bristol's established leadership in baby room pedagogy, Bristol Baby Rights and Baby Practitioner Networks, the project has created a strong evidence based to inform future workforce development, advocacy and quality improvement. Participation was exceptionally high, supported by the expertise of Tim Clark, Director of Research and Enterprise at UWE Bristol, who contributed to the project's methodology and analysis. The Babies in Mind reports and supporting resources will be published later in 2026.

WIDER INFLUENCE AND COMMISSIONS

The expertise of BEYTH and Bristol's Local Specialist Leaders continues to be recognised beyond the city. As we have been commissioned to run early years training for settings/schools and local authorities in other areas.

Significant factors

- During 2025 (April-July 2025), the Birth-3's LSL team contributed to the national research project *Achieving High-Quality Provision in the Baby Room of English Nurseries.* Local Specialist Leaders delivered workshops at five national conferences in York, Norfolk, Manchester, Cornwall and Bristol, sharing Bristol's expertise through a session entitled *The Rhythm of the baby Room : So Much More Than a Daily Routine.* These events provided opportunities to promote relationship-based approaches and contribute to national discussions about quality in baby room provision.
- In March 2026, two Local Specialist Leaders delivered workshops at Thurrock Local Authority's Best Start in Life Conference, focusing on relational pedagogy in the baby room and practice with two-year olds.
- In 2025, Cornwall Local Authority also visited Bristol for a two-day professional learning programme, including visits to St Pauls Nursery School and Archfield House Nursery and participation in a Baby Practitioner Network meeting.
- Over the year, Excalibur Academies Trust received a bespoke training programme for early years staff including: Early Writing, Guided Play; Beyond Behaviour; Quality Interactions; and Observing, Assessing and Planning.
- In February 2026, EquaMead Trust received a Cracking Communication session at an INSET day, involving their 20 primary schools and 8 nurseries.
- In March 2026,10 nursery managers from the Wessex Learning Trust visited St. Pauls Nursery for a Curriculum Study Day.
- In October 2025, the Partnership Trust commissioned our Maths LSL to speak and deliver a workshop for their INSET day to 100 participants from 14 schools.
- St. Paul's Nursery also hosted and supported visits from the 5 Counties ITT students on several occasions.

Financial review

BEYTH covered its costs over the period 1 April 2025 to 31 March 2026. The surplus at the end of the period was £25,829

The Trustees are confident that there is sufficient working capital to meet BEYTH's obligations, as the projections that the Trustees have prepared indicate that the planned programme should continue to deliver enough income to cover costs. The organisation is still carrying forward £213,978 in reserves, of which £72,662 are restricted to specific programmes of work.

At the year end the charity's unrestricted fund reserves were £141,316 and the restricted fund reserves were £72,662.

Reserves policy

In line with Charities Act requirements, the Trustees have reviewed their reserves policy for the Charity, which will aid them in exercising overall control over the financial affairs of the Charity.

It is considered prudent to maintain reserves to safeguard the Charity's operational commitments in the event of serious reductions or delays in income, or in the event of extraordinary costs arising.

Reserve levels will be reviewed frequently by the Trustees as part of the management accounts review process.

Major risks

The major risks, to which the charity is exposed, as identified by the Trustees, have been reviewed and systems are being established to mitigate those risks.

Financial sustainability has been identified as the major risk for the charity, however since November 2022 it has now been in receipt of the DfE Stronger Practice Hub grant. The Charity continues to be commissioned by other partners.

A key element in managing this financial risk to future proof the organisation remains the development of additional, long-term partnerships with funding providers, review of future funding opportunities and regular reports to the Trustees of the charity's financial status.

Structure, governance and management
Bristol Early Years Teaching Hub is a charitable company limited by guarantee, incorporated on 28 February 2014 and registered as a charity on 24 April 2014.

On 16 April 2024 the name was changed, and certified by Companies House, from "Bristol Years Early Years Teaching Consortium" to Bristol Early Years Teaching Hub"

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Articles of Association were updated and agreed by the Trustees and Board at the end of 2023, and logged with the Charity Commission in early 2024.

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

L E Driver	
P S Willmott	(Retired 4 March 2026)
J Hill	(Retired 1 March 2026)
I Clark	(Retired 28 February 2026)
N Theobald	
A Carrington	

Recruitment and appointment of trustees
Trustees are appointed according to the Articles of Association.

The Trustees have a duty to identify and review the risk to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The charitable company is administered by its board of Trustees ("the Board"). Members of the Board are nominated representatives of the following bodies and organisations:-

St Paul's Nursery School and Children's Centre.

The charitable company has one independent Trustee, appointed by the nominated Trustees in accordance with its Articles of Association, who takes on the role of independent Chair. The charity is actively seeking more independent Trustees.

The Early Years national landscape is changing rapidly, however, the main focus of the organisation has not changed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

X L E Driver
Trustee

16 September 2026

BRISTOL EARLY YEARS TEACHING HUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRISTOL EARLY YEARS TEACHING HUB

I report to the trustees on my examination of the financial statements of Bristol Early Years Teaching Hub (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Andrew Jones FCCA
Xeinadin South Wales & West Limited
Office 1 The Coach House
24-26 Shirehampton Road
Shirehampton
Bristol
BS11 9TX
16 September 2026

BRISTOL EARLY YEARS TEACHING HUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	18,472	579,428	597,900	14,081	506,291	520,372
Total income		18,472	579,428	597,900	14,081	506,291	520,372
Expenditure on:							
Charitable activities	4	7,117	564,954	572,071	7,585	602,867	610,452
Total expenditure		7,117	564,954	572,071	7,585	602,867	610,452
Net income/(expenditure)		11,355	14,474	25,829	6,496	(96,576)	(90,080)
Transfers between funds		-	-	-	117,164	(117,164)	-
Net movement in funds	6	11,355	14,474	25,829	123,660	(213,740)	(90,080)
Reconciliation of funds:							
Fund balances at 1 April 2025		129,961	58,188	188,149	6,301	271,928	278,229
Fund balances at 31 March 2026		141,316	72,662	213,978	129,961	58,188	188,149

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

BRISTOL EARLY YEARS TEACHING HUB

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	10	69,903		44,236	
Cash at bank and in hand		273,447		228,658	
		343,350		272,894	
Creditors: amounts falling due within one year	11	(129,372)		(84,745)	
Net current assets			213,978		188,149
The funds of the charity					
Restricted income funds	12		72,662		58,188
Unrestricted funds	13		141,316		129,961
			213,978		188,149

The notes on pages 13 to 19 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16 September 2026

L E Driver
Trustee

Company registration number 08917017 (England and Wales)

BRISTOL EARLY YEARS TEACHING HUB

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	16		44,789		(139,160)
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			44,789		(139,160)
Cash and cash equivalents at beginning of year			228,658		367,818
Cash and cash equivalents at end of year			273,447		228,658

The notes on pages 13 to 19 form part of these financial statements.

BRISTOL EARLY YEARS TEACHING HUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Bristol Early Years Teaching Hub is a private company limited by guarantee incorporated in England and Wales. The registered office is St Pauls Children's Centre, Little Bishop Street, St Pauls, Bristol, BS2 9JF.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1 **Accounting policies** **(Continued)**

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grants	18,472	579,428	597,900	14,081	506,291	520,372

4 Expenditure on charitable activities

	Costs incurred 2026 £	Costs incurred 2025 £
Direct costs		
Other direct costs of generating voluntary income	567,348	603,180
Share of support and governance costs (see note 5)		
Governance	4,723	7,272
	572,071	610,452
Analysis by fund		
Unrestricted funds	7,117	7,585
Restricted funds	564,954	602,867
	572,071	610,452

5 Support costs allocated to activities

	2026	2025
	£	£
Governance costs	4,723	7,272
Analysed between:		
Costs incurred	4,723	7,272

Governance costs comprise:	2026 £	2025 £
Audit fees	2,705	3,000
Legal and professional	-	2,300
Insurance	832	818
Financial administration	550	383
Computer software & maintenance	534	678
Bank charges	102	93
	4,723	7,272

6 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,705	3,000

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was nil. BEYTH did not employ any staff, nor did it have any volunteers. The number of Trustees/ Directors during the year was:

	2026	2025
	Number	Number
Trustees/Directors	6	6

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

Amounts falling due within one year:	2026 £	2025 £
Trade debtors	69,903	44,236

11 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	115,916	71,289
Other creditors	4,500	4,500
Accruals and deferred income	8,956	8,956
	129,372	84,745

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
SPH	2,381	296,645	(296,646)	-	2,380
School to School	44,120	-	(51,687)	45,222	37,655
Experts & Mentors	2,250	-	(2,250)	-	-
Babies in Mind	-	45,000	(42,342)	-	2,658
BCC NLE	-	11,680	(11,680)	-	-
Childcare Expansion Taking on Twos	983	-	(4,775)	7,080	3,288
Childcare Expansion Nursery classes	7,080	-	-	(7,080)	-
Headteacher Support	1,374	-	-	-	1,374
Uni of Bristol Workforce Consultancy	-	1,500	(1,393)	-	107
LSL	-	192,853	(147,631)	(45,222)	-
Boolean Maths	-	1,750	-	-	1,750
Bristol Early Language - story crafting	-	30,000	(6,550)	-	23,450
	58,188	579,428	(564,954)	-	72,662

12 Restricted funds (Continued)

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
SPH	121,652	282,452	(402,923)	1,200	2,381
School to School	139,601	155,625	(133,942)	(117,164)	44,120
Experts & Mentors	675	10,400	(8,825)	-	2,250
EEF	10,000	5,000	(15,000)	-	-
BCC NLE	-	11,680	(11,680)	-	-
Childcare Expansion Taking on Twos	-	6,930	(5,948)	-	982
Childcare Expansion Nursery classes	-	7,080	-	-	7,080
Headteacher Support	-	3,000	(1,625)	-	1,375
SPH Childminder programme	-	24,124	(22,924)	(1,200)	-
	271,928	506,291	(602,867)	(117,164)	58,188

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Unresrtricted funds	12,797	18,472	(2,394)	-	28,875
BEYTH running costs	117,164	-	(4,723)	-	112,441
	129,961	18,472	(7,117)	-	141,316

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Unresrtricted funds	6,301	14,081	(7,585)	-	12,797
BEYTH running costs	-	-	-	117,164	117,164
	6,301	14,081	(7,585)	117,164	129,961

14 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Current assets/(liabilities)	141,316	72,662	213,978
	141,316	72,662	213,978

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	129,961	58,188	188,149
	129,961	58,188	188,149

15 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

16 Cash generated from/(absorbed by) operations

	2026 £	2025 £
Surplus/(deficit) for the year	25,829	(90,080)
Movements in working capital:		
(Increase) in debtors	(25,667)	(44,205)
Increase/(decrease) in creditors	44,627	(4,875)
Cash generated from/(absorbed by) operations	44,789	(139,160)

17 Analysis of changes in net funds

The charity had no material debt during the year.