Brook Early Years
Ofsted No: 2590821 Charity No: 1187234
Juniper Road, Southampton SO18 4EG
023 8033 2557

25 September 2026

Morris Crocker
Lake House
2 Port Way
Port Solent
Portsmouth
PO6 4TY

Our Ref:
Your Ref: SFM/DNR/CH06/1BRO13

Dear Sirs

Brook Early Years

During the course of your independent examination of the financial statements of the charity for the year ended 31 March 2026 the following representations were made to you by management and trustees.

1 We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as our independent examiners.
2 We confirm that all accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your independent examination.
3 We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4 We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the independent examiner and accounted for and disclosed in accordance with the applicable financial reporting framework.
5 We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6 We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous.
7 We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
8 We confirm that the charity has had at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor to provide guarantees of any kind on behalf of the trustees.

9 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

10 We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.

11 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.

12 We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.

13 We confirm that, having considered our expectations and intentions for the next twelve months and the availability of unrestricted reserves, the charity is a going concern.

14 We confirm that in our opinion the effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. There were no unadjusted misstatements.

15 We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

16 We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

17 We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that:

- so far as each trustee is aware, there is no relevant information of which you as independent examiners are unaware; and
- each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your independent examination.

Yours faithfully

Brook Early Years

.....

Signed on behalf of the board of trustees

Trustee .....

Date 30/9/26

REGISTERED CHARITY NUMBER: 1187234

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

BROOK EARLY YEARS

BROOK EARLY YEARS

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FOR THE YEAR ENDED 31 MARCH 2026

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BROOK EARLY YEARS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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

Governance

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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Throughout this financial year, April 2025 and March 2026 we have continued to work hard to stay sustainable.

Over the last few years Brook Early Years has faced less children attending and Government funding not keeping pace with staff pay rates and the increasing support required by an increasing number of children each year. This puts an additional financial burden on the settings.

Despite these financial challenges we have kept our consumable fees, snack fee and non-funded fees at a reasonable, and competitive, rate.

Staffing
- We had 1 member of staff leave in July 2025.
- We extended a contract, for a further year, for an unqualified practitioner, over 21, as she had not completed her Level 2 training or started her maths and english GCSE courses.
- We took on a new apprentice, 16.
- We took on a new member of staff who already had her Level 3. She passed her probation in December 2025.

We currently have the following staff on our role:
- Head
- Deputy
- Administrator
- Finance Officer
- Health and Safety officer
- 5 Practitioners
- 1 unqualified Practitioner
- 3 Apprentices

4 out of 5 Practitioners now have a SEND Qualification.

The pre-school changed the focus of the monthly Team meetings to ensure that the Staff are prepared for the next OfSTED inspection, due after September 2026. The Head takes the opportunity to ensure they understand policies and procedures, acronyms and their responsibilities.

Children numbers

The number of children under Child Protection children is 1 : these children have more complex needs.

We continue to work closely with social workers, outside agencies and parents to help the individual children's needs.

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

We continued to offer a more flexible transition for new children starting throughout the year. This included:
- stay and play sessions for parents
- shorter settling-in sessions with a gradual transition to full sessions over a 2 - 3 week period.

This has helped build stronger relationships with most parents and contributes to the children's overall well-being and, any, separation anxiety.

The gradual transition has helped the pre-school identify, potential, additional needs much earlier and therefore offer additional support earlier.

In April 2025 we offered the following number of sessions each week:
2 - 3 year olds: 38
4 - 5 year olds: 175

In March 2026 we offered the following number of sessions each week:

2 - 3 year olds: 29
4 - 5 year olds: 166

The busiest days were Tuesdays and Thursdays with between 44 and 50 children attending some sessions.

Over the past year we supported the following number of children with additional needs:
- English as a 2nd language: 35
- Disabilities (Downs Syndrome, Autism, physical): 14
- Specific dietary requirements: 3
- EYSS / EYAT: 13
- Looked After Children: 3
- EHCP: 6
- Learning delay (speech, social communication, global delays): 65
- Visual and hearing impairment: 2
- IEP's: 28

Supporting this number of children impacts significantly on the Pre-school finances as funding from the Government for 1:1 support continues at £8ph: our minimum hourly pay rate is £13.35.

We continue to refer children and families for additional support. This includes referrals to:
SALT, Portage, Occupational therapy, family hub, educational psychologist, physio, Area SENDCo, audiology, health visitors and schools.

We have one family who are deaf and the SENDCo has undertaken courses in BSL to ensure that the parents feel included in the pre-school and to assist them in transitioning their child to school.

The Pre-school now use Wellcomm (instead of ECaT). This is a Screening and intervention tool kit used in the Early Years. With long waits for speech and language therapy, it gives early years and schools an instant speech, language and communication needs (SLCN) profile and ready-made interventions that can be used straight away.
We have continued with our physical development and linked it to our PSE development by using Yoga to help with emotional wellbeing.

Our Social Emotional Aspects of Development (SEAD) coordinator continues to work on activities to help build relationships, and allow 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.

Challenges
Waiting times for referrals made to outside agencies, i.e. Portage and SALT, can be up to 9 months. This puts additional pressure on our SENDCo as she has been preparing and advising home support to parents.

One of our biggest challenges over the last few years has been the higher number of SEN children needing one to one support and the lack of qualified staff to recruit.

Funding from the Government does fully cover the costs associated with providing support to children with additional needs. Government Funding does not cover food, snacks, art supplies: this must be funded separately.

There are fewer children in the local area requiring pre-school places due to a drop in the birth rate.

The Government are prioritising investment in opening Early Years provision in schools.

Investment decisions
The pre-school has implemented several initiatives to invest in, and support staff, and continue to drive the business forward. These include:
- Investment in our staff's wellbeing, by offering support through a third party, monthly, or more often, if required.

- Investment in a new HR package (Pure HR / Breathe) to futureproof our HR systems. We pay for 1 hour's HR support per month.
- Continuing to work toward the Gold Health Early Years Award.
- Staff pay rise of 6% in September 2025
- Paid day off for staff who have worked here for 1-year or more
- Enhanced Employer Pension contribution on 5- and 10-year anniversary
- Bonus for agreed supervision targets of 5% of annual salary.
  - o 100% paid if supervision reaches green target, 60% paid if amber target reached.
- Additional weeks holiday on staffs 5- and 10-year anniversary
- Purchase of new laptops and tablets to replace those over 8-year-olds
- Plan the addition of 1 - 2-year-olds to attend from 1 September 2026

The Head continues to Chair the Action learning group (made up of 20% of Southampton early years Leads/ managers/heads and owners). This helps pre-schools keep in touch and support each other on day-to-day issues. There are regular meetings to discuss best practice, individual issues and help understand the government and local guidance.

FINANCIAL REVIEW

Financial position

At the end of March 2026 the setting had made a surplus of £19,157 (2025 surplus of £48,434).

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 2026 the cash reserves held are £286K.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

~~Lucy Field~~ Kim DRUCE	Chairperson
Patricia McGregor	Head Teacher
David Furby	Trustee
~~Jennifer Druce~~	Trustee
Chloe HARDING	

Independent Examiner

S Mackie, FCA
Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Approved by order of the board of trustees on 30/9/26 and signed on its behalf by:

.....

~~Ms L Field~~ - Trustee

MISS N DRUCE

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 2026.

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
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Date: .....

BROOK EARLY YEARS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Development and education		364,611	630	365,241	374,132
Investment income	2	2,049	-	2,049	1,770
Total		366,660	630	367,290	375,902
EXPENDITURE ON					
Charitable activities	4				
Development and education		347,503	630	348,133	327,468
NET INCOME		19,157	-	19,157	48,434
RECONCILIATION OF FUNDS					
Total funds brought forward		263,037	-	263,037	214,603
TOTAL FUNDS CARRIED FORWARD		282,194	-	282,194	263,037

The notes form part of these financial statements

BROOK EARLY YEARS

BALANCE SHEET
31 MARCH 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	9	2,625	377
CURRENT ASSETS			
Cash at bank and in hand		286,257	268,925
CREDITORS			
Amounts falling due within one year	10	(6,688)	(6,265)
NET CURRENT ASSETS		279,569	262,660
TOTAL ASSETS LESS CURRENT LIABILITIES		282,194	263,037
NET ASSETS		282,194	263,037
FUNDS	12		
Unrestricted funds		282,194	263,037
TOTAL FUNDS		282,194	263,037

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

.....
~~L Field~~ - Trustee
14 DEC 26

The notes form part of these financial statements

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
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

	2026	2025
	£	£
Deposit account interest	2,049	1,770

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

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2026	2025
		£	£
Fees	Development and education	54,039	48,820
Funding	Development and education	310,572	324,680
Milk grants	Development and education	630	632
		365,241	374,132

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

	2026	2025
	£	£
Milk grant	630	632

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Development and education	332,674	15,459	348,133

continued...

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Development and education	1,405	162	13,892	15,459

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

Management

	2026 Development and education	2025 Total activities
	£	£
Depreciation of tangible and heritage assets	1,405	441

Finance

	2026 Development and education	2025 Total activities
	£	£
Bank charges	162	165

Governance costs

	2026 Development and education	2025 Total activities
	£	£
Professional fees	12,192	3,157
Independent Examiners Fee	1,700	1,632
	13,892	4,789

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

During the year the Headteacher, who became a trustee with effect from 29 January 2009, received a salary totalling £59,913 (2025: £61,354). The Governance policy of the Charity allows this.

Apart from the above, there was no other trustee's remuneration or benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

continued...

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year no trustees (2025: none) were reimbursed out of pocket expenses (2025: £0) for expenses and travel.

7. STAFF COSTS

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

	2026	2025
Charitable	13	12

One employee (2025: one) received emoluments in excess of £60,000.

Key management personnel consist of the management team of which total remuneration for the year was £140,189 (2024: £119,840).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Development and education	373,500	632	374,132
Investment income	1,770	-	1,770
Total	375,270	632	375,902
EXPENDITURE ON			
Charitable activities			
Development and education	326,836	632	327,468
NET INCOME	48,434	-	48,434
RECONCILIATION OF FUNDS			
Total funds brought forward	214,603	-	214,603
TOTAL FUNDS CARRIED FORWARD	263,037	-	263,037

continued...

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2025	34,768	26,595	61,363
Additions	1,633	2,020	3,653
At 31 March 2026	36,401	28,615	65,016
DEPRECIATION			
At 1 April 2025	34,768	26,218	60,986
Charge for year	544	861	1,405
At 31 March 2026	35,312	27,079	62,391
NET BOOK VALUE			
At 31 March 2026	1,089	1,536	2,625
At 31 March 2025	-	377	377

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Taxation and social security	4,807	3,317
Other creditors	1,881	2,948
	6,688	6,265

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
Fixed assets	2,625	-	2,625	377
Current assets	286,257	-	286,257	268,925
Current liabilities	(6,688)	-	(6,688)	(6,265)
	282,194	-	282,194	263,037

12. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	263,037	19,157	282,194
TOTAL FUNDS	263,037	19,157	282,194

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	366,660	(347,503)	19,157
Restricted funds			
Milk grant	630	(630)	-
TOTAL FUNDS	367,290	(348,133)	19,157

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted fund	214,603	48,434	263,037
TOTAL FUNDS	214,603	48,434	263,037

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	375,270	(326,836)	48,434
Restricted fund			
Milk grant	632	(632)	-
TOTAL FUNDS	375,902	(327,468)	48,434

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.