

BRADPOLE CHURCH PRE-SCHOOL

England & Wales · Charity number 1035297

Details

Other names BRADPOLE CHURCH PLAYGROUP

Status Registered

Legal form Other

Registered 1994-03-17

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

Contact

Address Sir John Colfox School
Ridgeway
Bridport
DT6 3DT

Phone 01308456668

Email bradpolepreschool@gmail.com

Website bradpolepreschool.org.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING 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;(B) ENCOURAGING 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;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a none profit making registered charity and a member of the Pre-School Learning Alliance. We offer the Early Years Foundation Stage Curriculum.

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£197,576	£173,678	-	-
2024-08-31	£165,166	£151,669	-	-
2023-08-31	£155,333	£133,096	-	-
2022-08-31	£121,679	£126,701	-	-
2021-08-31	£126,850	£133,147	-	-

Trustees

Name	Role	Appointed
Eleanor House		2025-10-20
Faye Kelsall Wood		2025-10-20
Jade Wickham		2025-11-26
Paulina Brown		2025-10-20

BRADPOLE CHURCH PRE-SCHOOL

England & Wales - Charity number 1035297

Accounts

Good evening, Thank you all for coming this evening and sorry I can't be there.

I would like to start off by saying a massive thank you to all of the staff. Over the last 2 years of me being chairperson, you have all continued to support me and any decisions we as a committee have done. You all are an excellent team who have built up a thriving Pre school and should be proud of this.

Last year we said hello and welcomed Kat as Pre school lead. During this year Kat has made very positive changes to the daily running of the setting. Kat has also introduced the pre-school to the childhood Education platform Tapestry, which will make communicating with parents and record keeping easier for everyone involved.

I would also like to take this moment to thank the fundraising committee for all their hard work and dedication. The most successful event was the bingo at Bridport Youth club, and with all the other fundraising, we raised enough to buy an interactive white board for the children to use.

Over the summer holidays the pre school was brightened up with a painter and decorator coming in to give the walls a new fresher feeling.

I personally will be sad to give up this role but I have decided that it is time.

I wish you all the best for the future and thank you all for everything you have done for my children by giving them the best start in their early education.

Kindest regards
Emma Whitlock

CHARITY REGISTERED NUMBER: 1035297

BRADPOLE CHURCH PRE-SCHOOL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

**SIMON A MARTIN ACCOUNTANTS
WESSEX HOUSE
66 HIGH STREET
HONITON
DEVON
EX14 1PD**

BRADPOLE CHURCH PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number:	1035297
Chairperson	Emma Whitlock
Vice Chair:	Gemma Thorpe
Chief Executive Officer:	Catherine Frampton
Treasurer:	Gemma Thorpe
Secretary:	Amiee Bowels
Fund Raising Committee Chair:	Faye Kelsall Wood
Registered Office:	Sir John Colfox School Ridgeway Bradpole Bridport Dorset DT6 3DT
Accountants:	Simon A Martin Accountants Wessex House 66 High Street Honiton Devon EX14 1PD
Bankers:	TSB 9 West Street Bridport Dorset DT6 3QL

BRADPOLE CHURCH PRE-SCHOOL
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report and the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the charity continues to be the provision of nursery school places for the young children of families living in the Bridport area.

Achievements and performance

The group is open for 5 days a week during normal school terms, and is registered by the Local Authority for 26 Places.

Rated as good by OFSTED.

There continues to be a waiting list for places at the school.

Financial review

The group has achieved a surplus of £23,898 in the year.

Progress is also being made to build sufficient free funds to finance a full terms cost if for whatever reason we are without a significant part of our income.

BRADPOLE CHURCH PRE-SCHOOL
TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31 AUGUST 2025

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 20 October 2025 signed on its behalf by:

Amiee Bowels
Secretary

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRADPOLE CHURCH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

In connection with our examination, no matter has come to our attention,

which gives us reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with S.41 of the Act: and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon A Martin Accountants
Wessex House
66 High Street
Honiton
Devon
EX14 1PD

BRADPOLE CHURCH PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Total General Funds £	Total Funds 2025 £	Funds 2024 £
Income and endowments from:				
Donations and Legacies		2,791	2,791	2,029
Charitable activities		194,022	194,022	162,755
Investments		763	763	382
Other trading activities		-	-	-
Total income and endowments	2	197,576	197,576	165,166
Expenditure on:				
Raising funds	3	949	949	438
Charitable activities	4	166,964	166,964	145,795
Other	5	5,765	5,765	5,436
Total resources expended		173,678	173,678	151,669
Net movement in funds		23,898	23,898	13,497
Total funds brought forward		78,686	78,686	65,189
Total funds carried forward		102,584	102,584	78,686

All income and expenditure derive from continuing activities.

BRADPOLE CHURCH PRE-SCHOOL

BALANCE SHEET

AT 31 AUGUST 2025

	Note	2025		2024	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		28,129		27,852
Current assets					
Debtors	7	4,263		2,656	
Bank accounts		98,446		72,149	
		<u>102,709</u>		<u>74,805</u>	
Creditors					
Amounts falling due within one year	8	<u>28,304</u>		<u>23,971</u>	
Net current assets			<u>74,405</u>		<u>50,834</u>
Total assets less current liabilities			<u>102,534</u>		<u>78,636</u>
Net assets			<u><u>102,534</u></u>		<u><u>78,636</u></u>
Capital funds					
General funds			<u>102,534</u>		<u>78,636</u>
Total funds			<u><u>102,534</u></u>		<u><u>78,636</u></u>

Approved by the trustees on 20 October 2025 and signed on its behalf.

Emma Whitlock

The annexed notes form part of these financial statements.

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings-	10% reducing balance basis
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BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2025

2. Income

	General Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies			
Donations	2,791	2,791	2,029
	<hr/>	<hr/>	<hr/>
	2,791	2,791	2,029
	<hr/>	<hr/>	<hr/>
Charitable activities			
Fees and grants	194,022	194,022	162,755
	<hr/>	<hr/>	<hr/>
	194,022	194,022	162,755
	<hr/>	<hr/>	<hr/>
Other trading activities			
Income from other trading activities	-	-	-
Fundraising	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/>	<hr/>	<hr/>
Investment income			
Interest received	763	763	382
	<hr/>	<hr/>	<hr/>
	763	763	382
	<hr/>	<hr/>	<hr/>

3. Expenditure on raising funds

	2025 £	2024 £
Fundraising costs	949	438
	<hr/>	<hr/>
	949	438
	<hr/> <hr/>	<hr/> <hr/>

BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2025

4. Expenditure on charitable activities

	2025	2024
	£	£
Wages	147,192	129,897
Consumables	2,932	1,945
Rent	4,200	4,200
Insurance	1,495	1,216
Repairs	6,536	2,533
Toys and books	3,468	3,597
Uniforms and training	802	1,025
Children's entertainment	-	1,064
Sundry expenses	339	318
	<u>166,964</u>	<u>145,795</u>
	<u><u>166,964</u></u>	<u><u>145,795</u></u>

5. Other costs

	2025	2024
	£	£
Administration costs	999	1,205
Subscriptions	1,181	676
Independent examiners fee	460	460
Depreciation	3,125	3,095
	<u>5,765</u>	<u>5,436</u>
	<u><u>5,765</u></u>	<u><u>5,436</u></u>

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2025

6. Tangible fixed assets

	Plant and Machinery £
Cost:	
At 1 September 2024	61,444
Additions	3,402
	64,846
At 31 August 2025	64,846
Depreciation:	
At 1 September 2024	33,592
Charge for the year	3,125
	36,717
At 31 August 2025	36,717
Net book value:	
At 31 August 2025	28,129
	28,129
At 31 August 2024	27,852
	27,852

7. Debtors and prepayments

	2025 £	2024 £
Debtors	2,293	686
Prepayments	1,970	1,970
	4,263	2,656
	4,263	2,656

BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2025

8. Creditors

	2025	2024
	£	£
Payments received on account	23,301	21,682
Creditors	132	122
Payroll taxes	2,271	877
Pension fund	-	830
Accruals	2600	460
	<u>28,304</u>	<u>23,971</u>
	<u><u>28,304</u></u>	<u><u>23,971</u></u>

9. Financial Instruments

The company had the following financial instruments:

	2025	2024
	£	£
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	2,293	686
	<u>2,293</u>	<u>686</u>
Financial liabilities measured at amortised cost		
Payments received on account	23,301	21,682
Trade creditors	132	122
Other creditors	4,871	1,707
	<u>28,304</u>	<u>23,511</u>
	<u><u>28,304</u></u>	<u><u>23,511</u></u>

Financial Report from the Administrator, Lauren Matterface

Based on Financial Statements from Elson Frampton Accountants, the preschool achieved a surplus of £23,898 for the year ending 31st August 2025, an increase on last year's £13,497.

Financial Decisions:

- Pay rises for all staff members were slightly above minimum wage increase
- Temporarily holding off on major improvements
- Increase the Contingency fund - Savings account balance
- Giving the preschool +/- £70 interest per month

We are in a good position moving forward into a new year. We have retained a good staffing level and look forward to the year ahead. We added £5,000 to the contingency fund to support a full non funded term, as stated in our policy.

The preschool has been cautious with spending, Kat initially chose to delay any major improvements to allow time to better plan the next steps for Preschool, and it was decided to repurpose some earmarked funds for some cosmetic updating of the preschool and to continue with the garden renovations over the summer holidays, however, we used funds in the current account for this and have not use the money set aside...

The £10,000 set aside last year for room improvements, along with another £10,000 from this year have been put in the savings account with a long-term view to expanding the setting into another classroom to facilitate the growing need for places at our setting. The committee agreed that these funds should be kept in the savings account, alongside the contingency funds, as it has a very good interest rate.

Our Fund-Raising Committee did a fabulous job with this year's fund-raising events. They reached their target, raising all the funds needed to purchase the interactive white board. £2791 was raised this year, an increase from last year's £2029.

Running a forecast for next year, 25-26, shows we are in a strong financial position.

BRADPOLE CHURCH PRE-SCHOOL

England & Wales - Charity number 1035297

Accounts

CHARITY REGISTERED NUMBER:1035297

BRADPOLE CHURCH PRE-SCHOOL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

**ELSON FRAMPTON
ACCOUNTANTS
66 HIGH STREET
HONITON
DEVON
EX14 1PD**

BRADPOLE CHURCH PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 1035297

Chairperson Emma Whitlock

Vice Chair: Gemma Thorpe

Chief Executive Officer: Catherine Frampton

Treasurer: Stephanie Condliffe

Secretary: Poppy Village

Registered Office: Sir John Colfox School
Ridgeway
Bradpole
Bridport
Dorset
DT6 3DT

Accountants: Elson Frampton
Accountants
66 High Street
Honiton
Devon
EX14 1PD

Bankers: TSB
9 West Street
Bridport
Dorset
DT6 3QL

BRADPOLE CHURCH PRE-SCHOOL
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report and the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the charity continues to be the provision of nursery school places for the young children of families living in the Bridport area.

Achievements and performance

The group is open for 5 days a week during normal school terms, and is registered by the Local Authority for 26 Places.

Rated as good by OFSTED.

There continues to be a waiting list for places at the school.

Financial review

The group has achieved a surplus of £13,497 in the year.

We have earmarked some £10,000 of our cash reserves to fund improvements to our setting.

Progress is also being made to build sufficient free funds to finance a full terms cost if for whatever reason we are without a significant part of our income.

BRADPOLE CHURCH PRE-SCHOOL
TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31 AUGUST 2024

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 18 October 2024 signed on its behalf by:

Poppy Village
Secretary

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRADPOLE CHURCH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

In connection with our examination, no matter has come to our attention :

which gives us reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with S.41 of the Act: and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Elson Frampton
Accountants
66 High Street
Honiton
Devon
EX14 1PD

BRADPOLE CHURCH PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Total General Funds £	Total Funds 2024 £	Funds 2023 £
Income and endowments from:				
Donations and Legacies		2,029	2,029	2,932
Charitable activities		162,755	162,755	150,824
Investments		382	382	71
Other trading activities		-	-	1,506
Total income and endowments	2	<u>165,166</u>	<u>165,166</u>	<u>155,333</u>
Expenditure on:				
Raising funds	3	438	438	533
Charitable activities	4	145,795	145,795	127,793
Other	5	5,436	5,436	4,770
Total resources expended		<u>151,669</u>	<u>151,669</u>	<u>133,096</u>
Net movement in funds		13,497	13,497	22,237
Total funds brought forward		65,189	65,189	42,952
Total funds carried forward		<u>78,686</u>	<u>78,686</u>	<u>65,189</u>

All income and expenditure derive from continuing activities.

BRADPOLE CHURCH PRE-SCHOOL

BALANCE SHEET

AT 31 AUGUST 2024

	Note	2024		2023	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		27,852		25,526
Current assets					
Debtors	7	2,656		1,313	
Bank accounts		72,149		56,207	
		<u>74,805</u>		<u>57,520</u>	
Creditors					
Amounts falling due within one year	8	23,971		17,857	
Net current assets			<u>50,834</u>		<u>39,663</u>
Total assets less current liabilities			<u>78,636</u>		<u>65,189</u>
Net assets			<u>78,636</u>		<u>65,189</u>
Capital funds					
General funds			<u>78,636</u>		<u>65,189</u>
Total funds			<u>78,636</u>		<u>65,189</u>

Approved by the trustees on 18 October 2024 and signed on its behalf.

Emma Whitlock

The annexed notes form part of these financial statements.

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings-	10% reducing balance basis
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BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2024

2. Income

	General Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies			
Donations	2,029	2,029	2,932
	2,029	2,029	2,932
Charitable activities			
Fees and grants	162,755	162,755	150,824
	162,755	162,755	150,824
Other trading activities			
Income from other trading activities	-	-	93
Fundraising	-	-	1,413
	-	-	1,506
Investment income			
Interest received	382	382	71
	382	382	71

3. Expenditure on raising funds

	2024 £	2023 £
Fundraising costs	438	533
	438	533
	438	533

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2024

4. Expenditure on charitable activities

	2024	2023
	£	£
Wages	129,897	111,065
Consumables	1,945	3,150
Rent	4,200	4,200
Insurance	1,216	1,043
Repairs	2,533	2,350
Toys and books	3,597	4,207
Uniforms and training	1,025	77
Children's entertainment	1,064	1,477
Sundry expenses	318	224
	145,795	127,793
	145,795	127,793

5. Other costs

	2024	2023
	£	£
Administration costs	1,205	1,090
Subscriptions	676	424
Independent examiners fee	460	420
Depreciation	3,095	2,836
	5,436	4,770
	5,436	4,770

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2024

6. Tangible fixed assets

	Plant and Machinery £
Cost:	
At 1 September 2023	56,023
Additions	5,421
	61,444
At 31 August 2024	61,444
Depreciation:	
At 1 September 2023	30,497
Charge for the year	3,095
	33,592
At 31 August 2024	33,592
Net book value:	
At 31 August 2024	27,852
	27,852
At 31 August 2023	25,526
	25,526

7. Debtors and prepayments

	2024 £	2023 £
Debtors	686	1,093
Prepayments	1,970	220
	2,656	1,313
	2,656	1,313

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2024

8. Creditors

	2024	2023
	£	£
Payments received on account	21,682	16,826
Creditors	122	261
Payroll taxes	877	-
Pension fund	830	-
Accruals	460	770
	<u>23,971</u>	<u>17,857</u>
	<u>23,971</u>	<u>17,857</u>

9. Financial Instruments

The company had the following financial instruments:

	2024	2023
	£	£
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	686	1,093
	<u>686</u>	<u>1,093</u>
Financial liabilities measured at amortised cost		
Payments received on account	21,682	16,826
Trade creditors	122	261
Other creditors	1,707	-
	<u>23,511</u>	<u>17,087</u>
	<u>23,511</u>	<u>17,087</u>

BRADPOLE CHURCH PRE-SCHOOL

England & Wales - Charity number 1035297

Accounts

CHARITY REGISTERED NUMBER: 1035297

**BRADPOLE CHURCH PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

**ELSON FRAMPTON ACCOUNTANTS
26-28 WEST STREET
BRIDPORT
DORSET
DT6 3QP**

BRADPOLE CHURCH PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 1035297

Chairperson: Hanna Lester-Card

Chief Executive Officer: Kathryn Cosser

Treasurer: Harry Driscoll

Secretary: Poppy Village

Administrator: Lauren Matterface

Registered Office: Sir John Colfox School
Ridgeway
Bradpole
Bridport
Dorset
DT6 3DT

Accountants: Elson Frampton Accountants
26-28 West Street
Bridport
Dorset
DT6 3QP

Bankers: TSB
9 West Street
Bridport
Dorset
DT6 3QL

BRADPOLE CHURCH PRE-SCHOOL
MANAGEMENT COMMITTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The management committee present their report and the financial statements of the charity for the year ended 31 August 2023. The management committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Committee

The management committee are responsible for the administration and day to day running of the school.

The people serving on the committee are set out on the legal and administrative page of the accounts.

Risk policy

The management committee have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the charity continues to be the provision of nursery school places for the young children of families living in the Bridport area.

Achievements and performance

The group is open for 5 days a week during normal school terms, and is registered by the Local Authority for 26 places. We have recently had an OFSTED visit and we were graded Good.

There continues to be a waiting list for places at the school.

Financial review

The group has achieved a surplus of £22,237 in the year. Of this, £2,500 from the Co-op community donation is set aside to improve our outdoor area.

The group has also been saving up to replace the outdoor classroom which has rotted and is currently only used as storage, so they have ringfenced £10,000 and will be fundraising for the rest. The committee have agreed that the charity needs to have enough reserves to cover two months running costs in case of emergency.

BRADPOLE CHURCH PRE-SCHOOL

MANAGEMENT COMMITTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 AUGUST 2023

Accounting and reporting responsibilities

The management committees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the management committee are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the management committee on 12 October 2023 and signed on its behalf by:

Poppy Village
Secretary

INDEPENDENT EXAMINER'S REPORT
TO THE MANAGEMENT COMMITTEE OF BRADPOLE CHURCH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2023

I report to the charity management committee on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity management committee 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

which gives us reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with S.41 of the Act: and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Elson Frampton Accountants
26-28 West Street
Bridport
Dorset
DT6 3QP

BRADPOLE CHURCH PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2023

	General Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:			
Donations and legacies	2,932	2,932	941
Charitable activities	150,824	150,824	119,335
Investments	71	71	29
Other trading activities	1,506	1,506	1,374
Total income and endowments	<u>155,333</u>	<u>155,333</u>	<u>121,679</u>
Expenditure on:			
Raising funds	533	533	734
Charitable activities	127,569	127,569	120,295
Other	4,994	4,994	5,672
Total resources expended	<u>133,096</u>	<u>133,096</u>	<u>126,701</u>
Net movement in funds	22,237	22,237	(5,022)
Total funds brought forward	<u>42,952</u>	<u>42,952</u>	<u>47,974</u>
Total funds carried forward	<u><u>65,189</u></u>	<u><u>65,189</u></u>	<u><u>42,952</u></u>

All income and expenditure derive from continuing activities.

BRADPOLE CHURCH PRE-SCHOOL

BALANCE SHEET

AT 31 AUGUST 2023

	Note	2023		2022	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		25,526		27,855
Current assets					
Debtors		1,093		118	
Prepayments		220		-	
Bank Accounts		56,207		31,773	
		<u>57,520</u>		<u>31,891</u>	
Creditors					
Amounts falling due within one year	7	<u>17,857</u>		<u>16,794</u>	
Net current assets			39,663		15,097
Total assets less current liabilities			<u>65,189</u>		<u>42,952</u>
Net assets			<u>65,189</u>		<u>42,952</u>
Capital funds					
Unrestricted funds			<u>65,189</u>		<u>42,952</u>
Total funds			<u>65,189</u>		<u>42,952</u>

Approved by the management committee on 12 October 2023 and signed on its behalf.

Hanna Lester-Card
Chairperson

The annexed notes form part of these financial statements.

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	10% reducing balance basis
-----------------------	----------------------------

BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2023

2. Income

	General Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies			
Donations	2,932	2,932	941
	2,932	2,932	941
Charitable activities			
Fees and grants	150,824	150,824	119,335
	150,824	150,824	119,335
Other trading activities			
Income from other trading activities	93	93	131
Fundraising	1,413	1,413	1,243
	1,506	1,506	1,374
Investment income			
Interest received	71	71	29
	71	71	29

3. Expenditure on raising funds

	2023 £	2022 £
Fundraising costs	533	734
	533	734
	533	734

BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2023

4. Expenditure on charitable activities

	2023	2022
	£	£
Wages	111,065	105,596
Consumables	3,150	4,263
Rent	4,200	4,200
Insurance	1,043	939
Repairs	2,350	1,790
Toys and books	4,207	1,317
Uniforms and training	77	1,265
Children's entertainment	1,477	925
	<u>127,569</u>	<u>120,295</u>
	<u><u>127,569</u></u>	<u><u>120,295</u></u>

5. Other costs

	2023	2022
	£	£
Other	224	190
Administration costs	1,090	1,623
Subscriptions	424	385
Independent examiners fee	420	380
Depreciation	2,836	3,094
	<u>4,994</u>	<u>5,672</u>
	<u><u>4,994</u></u>	<u><u>5,672</u></u>

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2023

6. Tangible fixed assets

	Fixtures and Fittings £
Cost:	
At 1 September 2022	55,516
Additions	507
	56,023
At 31 August 2023	56,023
Depreciation:	
At 1 September 2022	27,661
Charge for the year	2,836
	30,497
At 31 August 2023	30,497
Net book value:	
At 31 August 2023	25,526
At 31 August 2022	27,855

7. Creditors

Amounts falling due within one year:-

	2023	2022
	£	£
Trade creditors	261	-
PAYE	-	1,332
Accruals	770	770
Deferred income	16,826	14,692
	17,857	16,794

BRADPOLE CHURCH PRE-SCHOOL

England & Wales - Charity number 1035297

Accounts

CHARITY REGISTERED NUMBER: 1035297

**BRADPOLE CHURCH PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

**ELSON FRAMPTON ACCOUNTANTS
26-28 WEST STREET
BRIDPORT
DORSET
DT6 3QP**

BRADPOLE CHURCH PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 1035297

Chairman: Melissa Youngs

Chief Executive Officer: Kathryn Cosser

Treasurer: Lee Stork

Secretary: Poppy Village

Registered Office: Sir John Colfox School
Ridgeway
Bradpole
Bridport
Dorset
DT6 3DT

Accountants: Elson Frampton Accountants
26-28 West Street
Bridport
Dorset
DT6 3QP

Bankers: TSB
9 West Street
Bridport
Dorset
DT6 3QL

BRADPOLE CHURCH PRE-SCHOOL
MANAGEMENT COMMITTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The management committee present their report and the financial statements of the charity for the year ended 31 August 2022. The management committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Committee

The management committee are responsible for the administration and day to day running of the school.

The people serving on the committee are set out on the legal and administrative page of the accounts.

Risk policy

The management committee have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the charity continues to be the provision of nursery school places for the young children of families living in the Bridport area.

Achievements and performance

The group is open for 5 days a week during normal school terms, and is registered by the Local Authority for 26 places. We have recently had an OFSTED visit and we were graded Good.

There continues to be a waiting list for places at the school.

Financial review

The group has achieved a deficit of £5,021 in the year. This is in part due to staff turnaround and staffing levels. We have had to employ more staff at changeover times, COVID-19 has meant we have had to collect children from the carpark at times.

We have also not been able to do as much fundraising due to COVID-19.

BRADPOLE CHURCH PRE-SCHOOL

MANAGEMENT COMMITTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 AUGUST 2022

Accounting and reporting responsibilities

The management committees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the management committee are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the management committee on 16 November 2022 signed on its behalf by:

Poppy Village
Secretary

INDEPENDENT EXAMINER'S REPORT
TO THE MANAGEMENT COMMITTEE OF BRADPOLE CHURCH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2022

I report to the charity management committee on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity management committee 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

which gives us reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with S.41 of the Act: and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Elson Frampton Accountants
26-28 West Street
Bridport
Dorset
DT6 3QP

BRADPOLE CHURCH PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2022

	General Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:			
Donations and legacies	941	941	-
Charitable activities	119,335	119,335	123,360
Investments	29	29	36
Other trading activities	1,374	1,374	3,454
Total income and endowments	<u>121,679</u>	<u>121,679</u>	<u>126,850</u>
Expenditure on:			
Raising funds	734	734	629
Charitable activities	120,295	120,295	126,161
Other	5,672	5,672	6,357
Total resources expended	<u>126,701</u>	<u>126,701</u>	<u>133,147</u>
Net movement in funds	<u>(5,022)</u>	<u>(5,022)</u>	<u>(6,297)</u>
Total funds brought forward	<u>47,974</u>	<u>47,974</u>	<u>54,271</u>
Total funds carried forward	<u><u>42,952</u></u>	<u><u>42,952</u></u>	<u><u>47,974</u></u>

All income and expenditure derive from continuing activities.

BRADPOLE CHURCH PRE-SCHOOL

BALANCE SHEET

AT 31 AUGUST 2022

	Note	2022		2021	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		27,855		28,371
Current assets					
Debtors		118		-	
Bank Accounts		31,773		34,347	
		<u>31,891</u>		<u>34,347</u>	
Creditors					
Amounts falling due within one year	7	16,794		14,744	
		<u>16,794</u>		<u>14,744</u>	
Net current assets			15,097		19,603
			<u>15,097</u>		<u>19,603</u>
Total assets less current liabilities			42,952		47,974
			<u>42,952</u>		<u>47,974</u>
Net assets			42,952		47,974
			<u>42,952</u>		<u>47,974</u>
Capital funds					
Unrestricted funds			42,952		47,974
			<u>42,952</u>		<u>47,974</u>
Total funds			42,952		47,974
			<u>42,952</u>		<u>47,974</u>

Approved by the management committee on 16 November 2022 and signed on its behalf.

Melissa Youngs
Chairperson

The annexed notes form part of these financial statements.

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	10% reducing balance basis
-----------------------	----------------------------

BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2022

2. Income

	General Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies			
Donations	941	941	-
	<hr/> 941	<hr/> 941	<hr/> -
Charitable activities			
Fees and grants	119,335	119,335	123,360
	<hr/> 119,335	<hr/> 119,335	<hr/> 123,360
Other trading activities			
Income from other trading activities	131	131	157
Fundraising	1,243	1,243	3,297
	<hr/> 1,374	<hr/> 1,374	<hr/> 3,454
Investment income			
Interest received	29	29	36
	<hr/> 29	<hr/> 29	<hr/> 36

3. Expenditure on raising funds

	2022 £	2021 £
Fundraising costs	734	629
	<hr/> 734	<hr/> 629
	<hr/> <hr/> 734	<hr/> <hr/> 629

BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2022

4. Expenditure on charitable activities

	2022	2021
	£	£
Wages	105,596	101,073
Consumables	4,263	6,110
Rent	4,200	4,200
Insurance	939	829
Repairs	1,790	7,219
Toys and books	1,317	4,753
Uniforms and training	1,265	607
Children's entertainment	925	1,370
	<u>120,295</u>	<u>126,161</u>
	<u><u>120,295</u></u>	<u><u>126,161</u></u>

5. Other costs

	2022	2021
	£	£
Other	190	187
Administration costs	1,623	2,245
Subscriptions	385	472
Independent examiners fee	380	300
Depreciation	3,094	3,153
	<u>5,672</u>	<u>6,357</u>
	<u><u>5,672</u></u>	<u><u>6,357</u></u>

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2022

6. Tangible fixed assets

	Fixtures and Fittings £
Cost:	
At 1 September 2021	52,938
Additions	2,578
	55,516
At 31 August 2022	55,516
Depreciation:	
At 1 September 2021	24,567
Charge for the year	3,094
	27,661
At 31 August 2022	27,661
Net book value:	
At 31 August 2022	27,855
At 31 August 2021	28,371

7. Creditors

Amounts falling due within one year:-

	2022 £	2021 £
Sundry creditors	770	1,286
PAYE	1,332	1,499
Deferred income	14,692	11,959
	16,794	14,744

BRADPOLE CHURCH PRE-SCHOOL

England & Wales - Charity number 1035297

Accounts

CHARITY REGISTERED NUMBER: 1035297

**BRADPOLE CHURCH PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

**ELSON FRAMPTON ACCOUNTANTS
26-28 WEST STREET
BRIDPORT
DORSET
DT6 3QP**

BRADPOLE CHURCH PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 1035297

Chairman: Helen Fry

Chief Executive Officer: Kathryn Cosser

Treasurer: Lee Stork

Secretary: Emily Driscoll

Registered Office: Sir John Colfox School
Ridgeway
Bradpole
Bridport
Dorset
DT6 3DT

Accountants: Elson Frampton Accountants
26-28 West Street
Bridport
Dorset
DT6 3QP

Bankers: TSB
9 West Street
Bridport
Dorset
DT6 3QL

BRADPOLE CHURCH PRE-SCHOOL
MANAGEMENT COMMITTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The management committee present their report and the financial statements of the charity for the year ended 31 August 2021. The management committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Committee

The management committee are responsible for the administration and day to day running of the school.

The people serving on the committee are set out on the legal and administrative page of the accounts.

Risk policy

The management committee have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the charity continues to be the provision of nursery school places for the young children of families living in the Bridport area.

Achievements and performance

The group is open for 5 days a week during normal school terms, and is registered by the Local Authority for 28 Places.

There continues to be a waiting list for places at the school.

Financial review

The group has achieved a deficit of £6,297 in the year. This has arisen as a result of reduced fund raising efforts due to COVID-19 and also increased spending during the year, mainly on a new kitchen and replacing older toys and educational material.

BRADPOLE CHURCH PRE-SCHOOL

MANAGEMENT COMMITTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 AUGUST 2021

Accounting and reporting responsibilities

The management committees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the management committee are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the management committee on 17 November 2021 signed on its behalf by:

Emily Driscoll
Secretary

INDEPENDENT EXAMINER'S REPORT
TO THE MANAGEMENT COMMITTEE OF BRADPOLE CHURCH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2021

I report to the charity management committee on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity management committee 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

which gives us reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with S.41 of the Act: and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Elson Frampton Accountants
26-28 West Street
Bridport
Dorset
DT6 3QP

BRADPOLE CHURCH PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)**

FOR THE YEAR ENDED 31 AUGUST 2021

	General Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:			
Donations and legacies	-	-	273
Charitable activities	123,360	123,360	126,882
Investments	36	36	84
Other trading activities	3,454	3,454	12,304
Total income and endowments	<u>126,850</u>	<u>126,850</u>	<u>139,543</u>
Expenditure on:			
Raising funds	629	629	682
Charitable activities	126,161	126,161	115,359
Other	6,357	6,357	5,550
Total resources expended	<u>133,147</u>	<u>133,147</u>	<u>121,591</u>
Net movement in funds	(6,297)	(6,297)	17,952
Total funds brought forward	<u>54,271</u>	<u>54,271</u>	<u>36,319</u>
Total funds carried forward	<u><u>47,974</u></u>	<u><u>47,974</u></u>	<u><u>54,271</u></u>

All income and expenditure derive from continuing activities.

BRADPOLE CHURCH PRE-SCHOOL

BALANCE SHEET

AT 31 AUGUST 2021

	Note	2021		2020	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		28,371		24,477
Current assets					
Bank Accounts		34,347		52,504	
		<u>34,347</u>		<u>52,504</u>	
Creditors					
Amounts falling due within one year	7	<u>14,744</u>		<u>22,710</u>	
Net current assets			<u>19,603</u>		<u>29,794</u>
Total assets less current liabilities			<u>47,974</u>		<u>54,271</u>
Net assets			<u>47,974</u>		<u>54,271</u>
Capital funds					
Unrestricted funds			<u>47,974</u>		<u>54,271</u>
Total funds			<u>47,974</u>		<u>54,271</u>

Approved by the management committee on 17 November 2021 and signed on its behalf.

Helen Fry
Chairperson

The annexed notes form part of these financial statements.

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	10% reducing balance basis
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BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2021

2. Income

	General Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies			
Donations	-	-	273
	<hr/>	<hr/>	<hr/>
	-	-	273
	<hr/>	<hr/>	<hr/>
Charitable activities			
Fees and grants	123,360	123,360	126,882
	<hr/>	<hr/>	<hr/>
	123,360	123,360	126,882
	<hr/>	<hr/>	<hr/>
Other trading activities			
Income from other trading activities	157	157	341
Fundraising	3,297	3,297	11,963
	<hr/>	<hr/>	<hr/>
	3,454	3,454	12,304
	<hr/>	<hr/>	<hr/>
Investment income			
Interest received	-	-	84
	<hr/>	<hr/>	<hr/>
	-	-	84
	<hr/>	<hr/>	<hr/>

3. Expenditure on raising funds

	2021 £	2020 £
Fundraising costs	629	682
	<hr/>	<hr/>
	629	682
	<hr/> <hr/>	<hr/> <hr/>

BRADPOLE CHURCH PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2021

4. Expenditure on charitable activities	2021	2020
	£	£
Wages	101,073	97,566
Consumables	6,110	5,208
Rent	4,200	4,200
Insurance	829	825
Repairs	7,219	2,977
Toys and books	4,753	2,644
Uniforms and training	607	1,079
Children's entertainment	1,370	860
	<hr/>	<hr/>
	126,161	115,359
	<hr/> <hr/>	<hr/> <hr/>
5. Other costs	2021	2020
	£	£
Other	187	333
Administration costs	2,245	1,789
Subscriptions	472	409
Independent examiners fee	300	300
Depreciation	3,153	2,719
	<hr/>	<hr/>
	6,357	5,550
	<hr/> <hr/>	<hr/> <hr/>

BRADPOLE CHURCH PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2021

6. Tangible fixed assets

	Fixtures and Fittings £
Cost:	
At 1 September 2020	45,891
Additions	7,047
	52,938
At 31 August 2021	52,938
Depreciation:	
At 1 September 2020	21,414
Charge for the year	3,153
	24,567
At 31 August 2021	24,567
Net book value:	
At 31 August 2021	28,371
At 31 August 2020	24,477

7. Creditors

Amounts falling due within one year:-

	2021 £	2020 £
Sundry creditors	1,286	1,213
PAYE	1,499	2,297
Deferred income	11,959	19,200
	14,744	22,710