

**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**

	<b>General Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Income and endowments from:</b>			
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
<b>Total income and endowments</b>	<u>126,850</u>	<u>126,850</u>	<u>139,543</u>
<b>Expenditure on:</b>			
Raising funds	629	629	682
Charitable activities	126,161	126,161	115,359
Other	6,357	6,357	5,550
<b>Total resources expended</b>	<u>133,147</u>	<u>133,147</u>	<u>121,591</u>
<b>Net movement in funds</b>	<u>(6,297)</u>	<u>(6,297)</u>	<u>17,952</u>
<b>Total funds brought forward</b>	<u>54,271</u>	<u>54,271</u>	<u>36,319</u>
<b>Total funds carried forward</b>	<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
		£	£
<b>Tangible fixed assets</b>			
Tangible assets	6	28,371	24,477
<b>Current assets</b>			
Bank Accounts		34,347	52,504
		<u>34,347</u>	<u>52,504</u>
<b>Creditors</b>			
Amounts falling due within one year	7	14,744	22,710
<b>Net current assets</b>		19,603	29,794
<b>Total assets less current liabilities</b>		<u>47,974</u>	<u>54,271</u>
<b>Net assets</b>		<u>47,974</u>	<u>54,271</u>
<b>Capital funds</b>			
Unrestricted funds		47,974	54,271
<b>Total funds</b>		<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**

	<b>General Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Donations and legacies</b>			
Donations	-	-	273
	<hr/>	<hr/>	<hr/>
	-	-	273
	<hr/>	<hr/>	<hr/>
<b>Charitable activities</b>			
Fees and grants	123,360	123,360	126,882
	<hr/>	<hr/>	<hr/>
	123,360	123,360	126,882
	<hr/>	<hr/>	<hr/>
<b>Other trading activities</b>			
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/>
<b>Investment income</b>			
Interest received	-	-	84
	<hr/>	<hr/>	<hr/>
	-	-	84
	<hr/>	<hr/>	<hr/>

**3. Expenditure on raising funds**

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

**BRADPOLE CHURCH PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**4. Expenditure on charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
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**BRADPOLE CHURCH PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**6. Tangible fixed assets**

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

Amounts falling due within one year:-

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