

**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**

	<b>General Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Income and endowments from:</b>			
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
<b>Total income and endowments</b>	<u>155,333</u>	<u>155,333</u>	<u>121,679</u>
<b>Expenditure on:</b>			
Raising funds	533	533	734
Charitable activities	127,569	127,569	120,295
Other	4,994	4,994	5,672
<b>Total resources expended</b>	<u>133,096</u>	<u>133,096</u>	<u>126,701</u>
<b>Net movement in funds</b>	22,237	22,237	(5,022)
<b>Total funds brought forward</b>	<u>42,952</u>	<u>42,952</u>	<u>47,974</u>
<b>Total funds carried forward</b>	<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**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Tangible fixed assets</b>			
Tangible assets	6	25,526	27,855
<b>Current assets</b>			
Debtors		1,093	118
Prepayments		220	-
Bank Accounts		56,207	31,773
		<u>57,520</u>	<u>31,891</u>
<b>Creditors</b>			
Amounts falling due within one year	7	<u>17,857</u>	<u>16,794</u>
<b>Net current assets</b>		<u>39,663</u>	<u>15,097</u>
<b>Total assets less current liabilities</b>		<u>65,189</u>	<u>42,952</u>
<b>Net assets</b>		<u>65,189</u>	<u>42,952</u>
<b>Capital funds</b>			
Unrestricted funds		<u>65,189</u>	<u>42,952</u>
<b>Total funds</b>		<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
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**BRADPOLE CHURCH PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS** (Continued)  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**2. Income**

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

**3. Expenditure on raising funds**

	<b>2023 £</b>	<b>2022 £</b>
Fundraising costs	533	734
	<u>533</u>	<u>734</u>
	<u><u>533</u></u>	<u><u>734</u></u>

**BRADPOLE CHURCH PRE-SCHOOL**

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

**FOR THE YEAR ENDED 31 AUGUST 2023**

**4. Expenditure on charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

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

Amounts falling due within one year:-

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