

**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 £
<b>Income and endowments from:</b>				
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
<b>Total income and endowments</b>	2	<u>165,166</u>	<u>165,166</u>	<u>155,333</u>
<b>Expenditure on:</b>				
Raising funds	3	438	438	533
Charitable activities	4	145,795	145,795	127,793
Other	5	5,436	5,436	4,770
<b>Total resources expended</b>		<u>151,669</u>	<u>151,669</u>	<u>133,096</u>
<b>Net movement in funds</b>		<u>13,497</u>	<u>13,497</u>	<u>22,237</u>
<b>Total funds brought forward</b>		<u>65,189</u>	<u>65,189</u>	<u>42,952</u>
<b>Total funds carried forward</b>		<u><u>78,686</u></u>	<u><u>78,686</u></u>	<u><u>65,189</u></u>

All income and expenditure derive from continuing activities.

# BRADPOLE CHURCH PRE-SCHOOL

## BALANCE SHEET

AT 31 AUGUST 2024

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

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

**3. Expenditure on raising funds**

	<b>2024 £</b>	<b>2023 £</b>
Fundraising costs	438	533
	<u>438</u>	<u>533</u>

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

**4. Expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	145,795	127,793
	<hr/>	<hr/>

**5. Other costs**

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

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

**6. Tangible fixed assets**

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

**7. Debtors and prepayments**

	<b>2024 £</b>	<b>2023 £</b>
Debtors	686	1,093
Prepayments	1,970	220
	<u>2,656</u>	<u>1,313</u>

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

**8. Creditors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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><u>23,971</u></u>	<u><u>17,857</u></u>

**9. Financial Instruments**

The company had the following financial instruments:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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><u>23,511</u></u>	<u><u>17,087</u></u>