

Charity no. 1081076

**Christ Church Pre School (Hanham,
Bristol)**

Report and Financial Statements

31 August 2020

Christ Church Pre School (Hanham, Bristol)

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For the year ended 31 August 2020

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Christ Church Pre School (Hanham, Bristol)

Reference and administrative details

For the year ended 31 August 2020

Charity number	1081076	
Operational address	Church Road Hanham Bristol BS15 3AE	
Trustees	Michelle Kingston Sally Gingell Marie Smith Kellie Radford Hayley Bally	Chair
Accountant	Stepping Stones Accountancy Limited 7c Hanham Hall Whittucks Road Hanham Bristol BS15 3FR	

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2020

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Governing document

Our Governing Document is the Pre-School Learning Alliance Pre-School Constitution 2012 (Standard Version).

Chair Report

Well!! What a year!! We started last September with fairly low numbers but this rose throughout the year with a new intake in January and (planned intake for) April when we became completely full and had to recruit new staff in readiness. We continue to have a great reputation within the community as a family friendly pre-school.

Events this last year (September 2019 - August 2020) have been our:

Christmas Fayre raising £662.36
Children's Christmas cards raising £43.84
Children's Christmas Photos raising £90
Ladies Pamper night raising £ 345.00

We were kindly given £200 from the Elizabeth Warne Charity for sensory items and with this we purchased a bubble tube and tent.

We've also raised £152 through the Bag 2 School Scheme, £96.05 via Easy Fundraising and £10.18 via Amazon Smile! As well as the Asda Green Tokens which gave us £200.

We were fortunate again this year to be successful in applying for the Co-Op membership fund and received our first payment in April of £411.25.

Unfortunately due to the Corona Virus pandemic and pre-school closing, several fundraising events were cancelled. These were the Hanham Common Fayre, the Hanham High Street Fayre, the coffee morning at Venus school of dance and our Summer Disco. This meant we missed out on raising potentially around £600.

Using the fundraising money we have purchased the following: Children's & Staff Christmas gifts, Children's Easter gifts, the yearly subscription to the FAMLY app which is nearly £1500, a slide and plants for the garden, storage trolleys, pancake day ingredients, core story resources, day beds, books for the school leavers and many more resources for the children and preschool, for inside and outside.

During lockdown I had the idea to run online cake raffles! These, along with an online summer raffle using donations from Tesco and Morrisons, meant we were able to continue fundraising and we raised £1006.72. This also included the sale of some clothing labels which Tesco kindly donated.

This money was specifically used to purchase an indoor, foldable climbing frame.

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2020

This next year it would be good for the new committee to look at the Tesco Bags scheme for raising money for a new floor surface in the garden maybe, or just a bit of a garden makeover. As well as trying the Aviva fund, the Bristol Post award / tokens, Sainsburys & Warburtons. If anyone has any other ideas please let Marie and the committee know.

There is also the option of running a 100 Club (thank you Michelle for the suggestion) which is like a lottery, but this would need to be looked into properly and run correctly with a designated member of the committee responsible for this. It takes quite a bit of work.

Myself and the committee would like to take this opportunity to thank the staff who continue to work hard and help to ensure the smooth running of the preschool. It has been an interesting year with having to close for a period during the corona virus pandemic and we appreciate what a difficult time this was for everyone. The work that Marie especially put in to ensure a safe return to preschool was absolutely mammoth and took hours and hours of planning so we thank her immensely for this. Staff also continued to keep up their training during the lockdown period.

Staffing wise: Ange left in October 2019. Donna started in November to work 1:1 and also as bank staff. She then joined us as a permanent part time member of staff in January 2020 as numbers started to rise.

Sacha took on the role of deputy manager permanently in Jan 2020 after being Acting Deputy for 6 months. She is also our SENCO.

Emily, our finance administrator, left in Jan 2020 to take up a position which offered more hours. Emily was fantastic for the pre-school. We recruited Lyndsay as our new admin but unfortunately Lyndsay's other job then offered more hours and she felt committed to them so left at the beginning of March. Luckily Emmaline then came on board in March 2020.

We recruited Louise as Bank Staff in February and Karen as a Part time Practitioner who was due to start in April on a temporary contract until July. Unfortunately as pre-school was not open we were unable to take Karen on at that time.

We had Holiday Clubs again which were great fun and enjoyed by all the children who attended.

As always, for the next year, the focus for the committee should be on maintaining our high standards, continuing to be a presence within the community and fundraising. It would be good to get dates booked in for the Christmas Fayre, Ladies Pamper Night and Summer Disco after the previous successes of these events, as soon as we are able to and within the government guidelines. This coming year may require some creative thinking around fundraising as well as some time put in to searching for and applying for grants.

Lastly I would just like to thank the 4 new committee members who joined last year with Lisa taking on the role of safe guarding lead and the 2 Michelle's taking on the role of Treasurer for half the year each. Unfortunately Carlee stepped down as Secretary in April. Carlee had been on the committee for 3 years and was totally amazing. Lisa then stepped up as Secretary. Everyone has been brilliant and contributed amazingly to everything that we've done.

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2020

Unfortunately, due to little ones having now finished their pre school journeys and headed off to school this September, myself, Lisa, & Michelle P are all stepping down. On a personal note it's really, really sad to be leaving and the end of an era for me, but I feel I have contributed an awful lot over the last few years, learnt a lot & raised lots of money for preschool and that it's now time to move on to other things. I'm sure I'll be helping out at school before I know it!

I always like to end with saying that it's important to remember that the committee are all volunteers who have their own families and busy lives to lead but that the common goal is to keep this pre-school fantastic.

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2020

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 21 June 2021 and signed on their behalf by

Michelle Kingston - Chair

Independent examiners report

To the members of

Christ Church Pre School (Hanham, Bristol)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principle of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nathan Brady
Stepping Stones Accountancy Ltd
7C Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

21st June 2021

Christ Church Pre School (Hanham, Bristol)**Statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 31 August 2020**

		Unrestricted	2020 Total	2019 Total
	Note	£	£	£
Income from:				
Donations and legacies	3	858	858	810
Charitable activities	4	97,564	97,564	191,456
Investments	5	1	1	7
Total income		<u>98,423</u>	<u>98,423</u>	<u>192,273</u>
Expenditure on:				
Raising funds		602	602	3,236
Charitable activities		<u>93,815</u>	<u>93,815</u>	<u>171,173</u>
Total expenditure	6	<u>94,417</u>	<u>94,417</u>	<u>174,409</u>
Net income / (expenditure) and net movement in funds		4,006	4,006	17,864
Reconciliation of funds:				
Total funds brought forward		<u>52,613</u>	<u>52,613</u>	<u>34,749</u>
Total funds carried forward		<u><u>56,619</u></u>	<u><u>56,619</u></u>	<u><u>52,613</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Christ Church Pre School (Hanham, Bristol)

Balance sheet

As at 31 August 2020

	Note	£	2020 £	2019 £
Current assets				
Cash at bank and in hand		<u>57,619</u>		<u>52,613</u>
		57,619		52,613
Liabilities				
Creditors: amounts falling due within 1 year	8	<u>1,000</u>		<u>-</u>
Net current assets			<u>56,619</u>	<u>52,613</u>
Net assets	9		<u>56,619</u>	<u>52,613</u>
Funds	10			
Unrestricted funds:				
General funds			<u>56,619</u>	<u>52,613</u>
Total charity funds			<u>56,619</u>	<u>52,613</u>

Approved by the trustees on 21 June 2021 and signed on their behalf by

Michelle Kingston - Chair

Christ Church Pre School (Hanham, Bristol)

Statement of cash flows

For the year ended 31 August 2020

	Note	2020 £	2019 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	11	<u>5,005</u>	<u>17,857</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		<u>1</u>	<u>7</u>
Net cash provided by / (used in) investing activities		<u>1</u>	<u>7</u>
Increase / (decrease) in cash and cash equivalents in the year		5,006	17,864
Cash and cash equivalents at the beginning of the year		<u>52,613</u>	<u>34,749</u>
Cash and cash equivalents at the end of the year		<u><u>57,619</u></u>	<u><u>52,613</u></u>

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2020

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Christ Church Pre School (Hanham, Bristol) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. In line with the SORP FRS102, the value of services provided by volunteers has not been included.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2020

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

j) Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2020

2. Prior period comparatives: statement of financial activities

	Unrestricted £	2019 Total £
Income from:		
Donations and legacies	10,516	10,516
Charitable activities	181,750	181,750
Investments	7	7
Total income	192,273	192,273
Expenditure on:		
Raising funds	3,236	3,236
Charitable activities	171,173	171,173
Total expenditure	174,409	174,409
Net income / (expenditure)	17,864	17,864
Transfers between funds	-	-
Net movement in funds	17,864	17,864

3. Donations and legacies

	Unrestricted £	2020 Total £	2019 Total £
Donations	858	858	810
Total donations and legacies	858	858	810

The charitable company did not receive any government grants during the year (2019: £nil).

4. Income from charitable activities

	Unrestricted £	2020 Total £	2019 Total £
Fundraising	2,214	2,214	9,706
Fees	95,350	95,350	181,750
Total income from charitable activities	97,564	97,564	191,456

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2020

5. Investment income

	Unrestricted £	2020 Total £	2019 Total £
Bank interest	1	1	7
Total investment income	1	1	7

6. Expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £	2019 Total £
Staff costs	-	76,470	-	76,470	
Establishment costs	-	4,641	-	4,641	
Consumables & Catering	-	2,441	-	2,441	
Purchases	-	330	-	330	
Equipment & Toys	-	796	-	796	
Office expenses	-	2,594	-	2,594	
Training	-	1,107	-	1,107	
Subscriptions & licenses	-	2,059	-	2,059	
Insurance	-	1,087	-	1,087	
Legal & professional	-	1,513	-	1,513	
Fundraising costs	-	602	-	602	3,236
Charitable donations	-	68	-	68	1,008
General	-	-	-	-	170,165
Other costs	-	709	-	709	
Sub-total	-	94,417	-	94,417	174,409
Allocation of governance and support costs	-	-	-	-	-
Total expenditure	-	94,417	-	94,417	174,409

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2020

6. Staff costs and numbers

Staff costs were as follows:

	2020	2019
	£	£
Salaries and wages	74,872	-
Employer's National Insurance	245	-
Pension costs	1,353	-
	<u>76,470</u>	<u>-</u>

No employee earned more than £60,000 during the year (2019: none).

	2020	2019
	No.	No.
Average number of employees	<u>10</u>	<u>9</u>

Trustee Marie Smith received a remuneration of £22,845.62 from an employment with the charity. The employer pension contributions of £499.93 were paid on behalf of the trustee. No other trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Creditors: amounts due within 1 year

	2020	2019
	£	£
Accruals	<u>1,000</u>	<u>-</u>
	<u>1,000</u>	<u>-</u>

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2020

9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Current assets	57,619	57,619
Current liabilities	<u>(1,000)</u>	<u>(1,000)</u>
Net assets at 31 August 2020	<u>56,619</u>	<u>56,619</u>

10. Movements in funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2020 £
Unrestricted funds					
General funds	<u>52,613</u>	<u>98,423</u>	<u>(94,417)</u>	<u>-</u>	<u>56,619</u>
Total unrestricted	<u>52,613</u>	<u>98,423</u>	<u>(94,417)</u>	<u>-</u>	<u>56,619</u>
Total funds	<u><u>52,613</u></u>	<u><u>98,423</u></u>	<u><u>(94,417)</u></u>	<u><u>-</u></u>	<u><u>56,619</u></u>

11. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net movement in funds	4,006	17,864
Adjustments for:		
Depreciation charges	-	-
Dividends, interest and rents from investments	(1)	(7)
Decrease / (increase) in debtors	-	-
Increase / (decrease) in creditors	<u>1,000</u>	<u>-</u>
Net cash provided by / (used in) operating activities	<u>5,005</u>	<u>17,857</u>

12. Related party transactions

There were no related party transactions during the period.