

Charity no. 1081076

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

**Report and Financial Statements**

**31 August 2021**

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

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**For the year ended 31 August 2021**

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

### **Reference and administrative details**

**For the year ended 31 August 2021**

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<b>Charity number</b>	1081076	
<b>Operational address</b>	Church Road Hanham Bristol BS15 3AE	
<b>Trustees</b>	Sarah Jefferies Sally Gingell Marie Smith Hayley Bally Laura Thomas Joanne Chambers Rebecca Rex-Brown	Chair Treasurer
<b>Accountant</b>	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 2021**

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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**

We started in September with Covid restrictions in place meaning parents were unable to enter the building to drop off, pick up and settle new children. Most of the children came into the setting with minimal support and the new children settling very well considering the circumstances.

As term 1 begins in September, we always have a lower number of children on our books due to existing children leaving to join mainstream school. Marie and the staff have worked so very hard settling new children into the preschool. Numbers rose again in January 2021 and again in April, resulting in recruiting new staff members.

We continue to have a great reputation within the community as a family friendly preschool and Marie and the church have made very good links.

Our aim for 2020/2021 was to keep the preschool open and ensure the children received a good preschool experience. I believed we managed this and as a result, the committee and I would like to take this opportunity to thank the ALL the staff who continued to work so hard and to help ensure the smooth running of Christchurch Preschool.

Marie, the work that you put into this preschool continues to be on another level. You consistently put the children first as well as supporting your remarkable staff team. Your upbeat enthusiasm has kept us all on our toes and has enabled the preschool to run as effectively and efficiently as always. Because of this we thank you from the bottom of our hearts. Christchurch Preschool would not be the same without you!

## Christ Church Pre School (Hanham, Bristol)

### Report of the trustees

#### For the year ended 31 August 2021

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#### FUNDRAISING:

Because of the uncertain circumstances we found ourselves in this year, we were not able to hold any of our usual events. Subsequently, we had to be a little creative with our fund raising ideas.

Events this last year (September 2020 - August 2021) have been our:

Autumn Hamper raised	£40.00
Virtual Christmas Fair raised	£95.00
Christmas Raffle	£169.00
Valentines Chocolate Bouquet raising	£56.00
Easter Chocolate Bouquet raising	£60.00
Easter Bonnets raising	£66.00
Easter USB Sticks	£76.00
Car Raffle	£13.00
Scavenger hunt	£40.00
Sponsored Walk	£53.00
Cake Raffle	£20.00
<b>Total raised from our events</b>	<b>£688.00</b>

We have also raised...

£93.00	through the Bag 2 School Scheme
£19.67	through Easy Fundraising
£30.89	through Amazon Smile
£1239.61	Co-Op Community fund scheme
£283.17	Total raised from other avenues

That's a TOTAL of £971.17, and to add to that, a very kind parent has made regular donations each month.

## Christ Church Pre School (Hanham, Bristol)

### Report of the trustees

#### For the year ended 31 August 2021

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Using our fundraising money we have purchased the following:

£370.00	A new preschool sign
£257.97	Fogging Machine
£40.00	Christmas books for children
£223.73	Christmas Party resources
£108.25	Christmas gift to staff
£187.40	Healthy Teeth and Gums resources
£53.43	Easter Bonnet resources
£300.23	Storage boxes for the garden
£35.43	Soil for the garden
£192.00	Sand pit removal
£25.00	Get Well Flowers for a member of staff
£4.99	USB Sticks
£60.00	Scrap store membership
£100.66	Graduation resources
£65.00	Ice cream for children & staff – end of year celebration
£120.00	Publications for staff EYFS Update
£18.97	Publications for Preschool EYFS Update
<b>£2,163.06</b>	<b>Total spent</b>

We may have over spent by £1,191.89, but we would not have been able to do or buy any of the resources or equipment, if we had not raised that money in the first place.

I would also like to give praise to Marie and one of our parents for obtaining much needed resources for our outside learning area, kindly donated by Build Base in Longwell Green. Marie also gave up almost all of her academic break to make the garden look incredible on their return.

#### STAFFING:

Due to the increased numbers of children during the planned intakes in January and April, we were fortunate enough to be able to recruit two new members of staff.

We recruited Esther, our Apprentice who started with us in January 2021. She has settled in well and is working hard towards her Level 2 qualification and will be working part time with us until she has completed her studies.

We then recruited Marie, our new Level 3 Early Years Practitioner who started with us in April 2021. Marie was recruited on a temporary, part time basis and her contract is due to be reviewed towards the end of 2021/2022 academic year. I'm hoping number look good for next year so we can afford to keep her!

Sacha continues to be our Special Educational Needs Co-ordinator and is doing an amazing job in supporting the children with additional needs.

Emmeline has been doing a fantastic job of keeping our accounts up-to-date and organising the budget for the next year.

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

### **Report of the trustees**

#### **For the year ended 31 August 2021**

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Unfortunately, we lost Donna, a Level 3 member of staff, during terms 4, 5 & 6, due to medical reasons, but she has been back with us from September. Welcome back Donna. A lot of Donna's hours were covered by current staff and what couldn't be covered by them, Louise (Temporary Bank staff) kindly stepped in. Thank you very much to all of you.

In April, all staff received a pay rise and we introduced a New Pay Scale that Marie put together. We all agreed that staff have worked so hard over the last few years and we wanted them to feel valued and appreciated and to say thank you for everything they do. So Marie, Sacha, Julie, Vickie, Mandy, Donna, Marie, Esther and Emmaline THANK YOU VERY MUCH.

#### **MOVING FORWARD:**

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. One thing we would like the Preschool purchase is a protective cover for the garden. Currently, the garden has no shelter from the blazing heat of the sun or rain, so staff find they have to bring the children in from their valuable outside learning to get some rest bite. I really hope we can move forward with this soon.

It would be good to get some dates booked in for events in the 2021/2022 academic year, such as the Christmas Fair, the ever popular Ladies Pamper Night and maybe even a Summer Fair/Disco. Each of these events has been a success in their own right and we hope to repeat these in line with government guidelines.

#### **THANK YOU & CHANGES TO THE COMMITTEE**

And lastly I would like to thank our committee members, 2 of which joined us at the last AGM. Hayley - who took on the role of Secretary, Sally - who continued her role as Treasurer and Kellie – who became a valued trustee member. Even though we had to hold our Committee Meetings via Zoom, everyone has been incredible and contributed amazingly to everything that we have done.

I would like to end with saying that it's important for families and staff to remember that the committee are all volunteers who have their own families and busy lives to lead but have the same objective in common;

**TO KEEP THIS PRESCHOOL AN INCREDIBLE PLACE FOR CHILDREN AND THEIR FAMILIES TO LEARN, GROW & THRIVE!!!**

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

### **Report of the trustees**

#### **For the year ended 31 August 2021**

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##### **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 15 July 2022 and signed on their behalf by

Sarah Jefferies - Chair



## **Independent examiners report**

### **To the members of**

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

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2021.

#### **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

15th July 2022

**Christ Church Pre School (Hanham, Bristol)****Statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 31 August 2021**

		Unrestricted	2021	2020
	Note	£	Total	Total
			£	£
<b>Income from:</b>				
Donations and legacies	3	1,383	<b>1,383</b>	858
Charitable activities	4	117,872	<b>117,872</b>	97,564
Investments	5	4	<b>4</b>	1
<b>Total income</b>		<b>119,259</b>	<b>119,259</b>	98,423
<b>Expenditure on:</b>				
Raising funds		421	<b>421</b>	602
Charitable activities		120,743	<b>120,743</b>	93,815
<b>Total expenditure</b>	6	<b>121,164</b>	<b>121,164</b>	94,417
<b>Net income / (expenditure)</b>				
<b>and net movement in funds</b>		(1,905)	<b>(1,905)</b>	4,006
<b>Reconciliation of funds:</b>				
Total funds brought forward		56,619	<b>56,619</b>	52,613
<b>Total funds carried forward</b>		<b>54,714</b>	<b>54,714</b>	56,619

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 2021

	Note	£	2021 £	2020 £
<b>Fixed assets</b>				
Tangible fixed assets			<u>899</u>	<u>-</u>
			<b>899</b>	<b>-</b>
<b>Current assets</b>				
Cash at bank and in hand		<u>54,815</u>		<u>57,619</u>
		<b>54,815</b>		<b>57,619</b>
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	9	<u>1,000</u>		<u>1,000</u>
<b>Net current assets</b>			<u><b>53,815</b></u>	<u>56,619</u>
<b>Net assets</b>	10		<u><b>54,714</b></u>	<u><b>56,619</b></u>
<b>Funds</b>	11			
Unrestricted funds:				
General funds			<u><b>54,714</b></u>	<u>56,619</u>
<b>Total charity funds</b>			<u><b>54,714</b></u>	<u><b>56,619</b></u>

Approved by the trustees on 15 July 2022 and signed on their behalf by

Sarah Jefferies - Chair

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

**Statement of cash flows**

**For the year ended 31 August 2021**

	Note	2021 £	2020 £
<b>Cash used in operating activities:</b>			
<b>Net cash provided by / (used in) operating activities</b>	12	<u><b>(1,609)</b></u>	<u>5,005</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		<b>4</b>	1
Purchase of tangible fixed assets		<u><b>(1,199)</b></u>	<u>-</u>
<b>Net cash provided by / (used in) investing activities</b>		<u><b>(1,195)</b></u>	<u>1</u>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>		<b>(2,804)</b>	5,006
Cash and cash equivalents at the beginning of the year		<u><b>57,619</b></u>	<u>52,613</u>
<b>Cash and cash equivalents at the end of the year</b>		<u><u><b>54,815</b></u></u>	<u><u>57,619</u></u>

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

### **Notes to the financial statements**

#### **For the year ended 31 August 2021**

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##### **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 2021**

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##### **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 2021**

**2. Prior period comparatives: statement of financial activities**

	Unrestricted £	2020 Total £
<b>Income from:</b>		
Donations and legacies	3,071	<b>3,071</b>
Charitable activities	95,350	<b>95,350</b>
Investments	1	<b>1</b>
<b>Total income</b>	<b>98,422</b>	<b>98,422</b>
<b>Expenditure on:</b>		
Raising funds	602	<b>602</b>
Charitable activities	93,815	<b>93,815</b>
<b>Total expenditure</b>	<b>94,417</b>	<b>94,417</b>
<b>Net income / (expenditure)</b>	<b>4,005</b>	<b>4,005</b>
Transfers between funds	-	-
<b>Net movement in funds</b>	<b>4,005</b>	<b>4,005</b>

**3. Donations and legacies**

	Unrestricted £	2021 Total £	2020 Total £
<b>Donations</b>	<b>1,383</b>	<b>1,383</b>	858
Total donations and legacies	<b>1,383</b>	<b>1,383</b>	858

The charitable company did not receive any government grants during the year (2020: £nil).

**4. Income from charitable activities**

	Unrestricted £	2021 Total £	2020 Total £
Fundraising	971	<b>971</b>	2,214
Fees	116,901	<b>116,901</b>	95,350
Total income from charitable activities	<b>117,872</b>	<b>117,872</b>	97,564

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

**Notes to the financial statements**

**For the year ended 31 August 2021**

**5. Investment income**

	Unrestricted £	2021 Total £	2020 Total £
Bank interest	4	4	1
Total investment income	4	4	1

**6. Expenditure**

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £	2020 Total £
Staff costs	-	95,102	-	95,102	76,470
Establishment costs	-	7,203	-	7,203	4,641
Consumables & Catering	-	6,748	-	6,748	2,441
Purchases	-	840	-	840	330
Equipment & Toys	-	2,558	-	2,558	796
Office expenses	-	3,692	-	3,692	2,594
Training	-	492	-	492	1,107
Subscriptions & licenses	-	627	-	627	2,059
Insurance	-	1,087	-	1,087	1,087
Legal & professional	-	1,526	-	1,526	1,513
Fundraising costs	-	421	-	421	602
Charitable donations	-	32	-	32	68
Depreciation	-	300	-	300	-
Other costs	-	536	-	536	709
<b>Sub-total</b>	-	121,164	-	121,164	94,417
Allocation of governance and support costs	-	-	-	-	-
Total expenditure	-	121,164	-	121,164	94,417



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

**Notes to the financial statements**

**For the year ended 31 August 2021**

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**6. Staff costs and numbers**

Staff costs were as follows:

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Salaries and wages	<b>93,509</b>	74,872
Employer's National Insurance	-	245
Pension costs	<b>1,593</b>	1,353
	<b><u>95,102</u></b>	<b><u>76,470</u></b>

No employee earned more than £60,000 during the year (2020: none).

	<b>2021</b>	2020
	<b>No.</b>	<b>No.</b>
Average number of employees	<b><u>11</u></b>	<b><u>10</u></b>

Trustee Marie Smith received a remuneration of £26,319.54 from an employment with the charity. The employer pension contributions of £602.45 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.

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

**Notes to the financial statements**

**For the year ended 31 August 2021**

**8. Tangible fixed assets**

	Equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 September 2020	-	-	-
Additions in year	1,199	-	<b>1,199</b>
Disposals at cost	-	-	-
	<u>1,199</u>	<u>-</u>	<u><b>1,199</b></u>
At 31 August 2021	<u>1,199</u>	<u>-</u>	<u><b>1,199</b></u>
<b>Depreciation</b>			
At 1 September 2020	-	-	-
Charge for the year	300	-	<b>300</b>
Eliminated on disposal for the year	-	-	-
	<u>300</u>	<u>-</u>	<u><b>300</b></u>
At 31 August 2021	<u>300</u>	<u>-</u>	<u><b>300</b></u>
<b>Net book value</b>			
<b>At 31 August 2021</b>	<u><b>899</b></u>	<u>-</u>	<u><b>899</b></u>
At 31 August 2020	<u>-</u>	<u>-</u>	<u>-</u>

**9. Creditors: amounts due within 1 year**

	<b>2021</b> £	2020 £
Accruals	<u><b>1,000</b></u>	<u>1,000</u>
	<u><b>1,000</b></u>	<u>1,000</u>

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

**Notes to the financial statements**

**For the year ended 31 August 2021**

**10. Analysis of net assets between funds**

	Unrestricted funds £	Total funds £
Tangible fixed assets	899	<b>899</b>
Current assets	54,815	<b>54,815</b>
Current liabilities	<u>(1,000)</u>	<u><b>(1,000)</b></u>
<b>Net assets at 31 August 2021</b>	<u><b>54,714</b></u>	<u><b>54,714</b></u>

**11. Movements in funds**

	At 1 September 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2021 £
<b>Unrestricted funds</b>					
General funds	<u>56,619</u>	<u>119,259</u>	<u>(121,164)</u>	<u>-</u>	<u><b>54,714</b></u>
<b>Total unrestricted</b>	<u>56,619</u>	<u>119,259</u>	<u>(121,164)</u>	<u>-</u>	<u><b>54,714</b></u>
<b>Total funds</b>	<u><u>56,619</u></u>	<u><u>119,259</u></u>	<u><u>(121,164)</u></u>	<u><u>-</u></u>	<u><u><b>54,714</b></u></u>

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

	2021 £	2020 £
<b>Net movement in funds</b>	<b>(1,905)</b>	4,006
Adjustments for:		
Depreciation charges	<b>300</b>	-
Dividends, interest and rents from investments	<b>(4)</b>	(1)
Decrease / (increase) in debtors	-	-
Increase / (decrease) in creditors	<u>-</u>	<u>1,000</u>
<b>Net cash provided by / (used in) operating activities</b>	<u><b>(1,609)</b></u>	<u>5,005</u>

**13. Related party transactions**

There were no related party transactions during the period.