

Charity no. 1081076

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

Report and Financial Statements

31 August 2022

Christ Church Pre School (Hanham, Bristol)

Contents

For the year ended 31 August 2022

	Page
Reference and administrative details	1
Report of the trustees	2
Independent examiners report	7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11

Christ Church Pre School (Hanham, Bristol)

Reference and administrative details

For the year ended 31 August 2022

Charity number	1081076	
Operational address	Church Road Hanham Bristol BS15 3AE	
Trustees	Sarah Jefferies Sally Gingell Marie Smith Hayley Bally Laura Thomas Joanne Chambers Rebecca Rex-Brown	Chair Treasurer
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 2022

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 without Covid restrictions in place for the first time in my time here meaning parents were able 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.

In September, we started with 39 children which is always a bit of a drop with a number of children leaving to join their Primary schools. Marie and the staff worked very hard settling new children into the preschool and continuing to make it the lovely environment we all know and love. We continue to have a great reputation within the Community and numbers rose throughout the year with 55 children with us by the end of the year.

Our aim for 2021/2022 was to ensure all the children received the best Christchurch preschool experience which we achieved even with a number of challenges, notably COVID cases and restrictions returning in the winter and the loss of the Church Hall as a venue for 2 terms from Christmas to Easter. The committee and I would like to take this opportunity to thank the ALL the staff who worked so hard to help us overcome these challenges often going above and beyond to ensure the smooth running of the pre-school with minimal disruption to the children's learning, development and enjoyment.

We cannot continue at this point without highlighting Marie and her continued dedication to the pre-school and its children – Marie is the driving force behind everything that makes Christchurch what it is from galvanizing, looking after and developing the team to the lovely activities (and now pets) the children have and the support for me in taking on this role. Marie I cannot thank you enough and, as was said at this point last year, and still remains more than true today – Christchurch Pre-school would not be the same without you!

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2022

FUNDRAISING:

We were able to hold the in person events which has helped fundraising massively and allowing us to raise over £1000 this year!

Events this last year (September 2021- August 2022) have been our:

Sponsored Walk	£100.00
Christmas Fair	£553.49
Pamper Evening	£310.78
Easter Bonnets	£12.00
Summer Disco	£385.54
Total raised from our events	£1,361.81

We have also raised...

£185.00	through the Bag 2 School Scheme and commission from Concept Photography
£26.32	through Amazon Smile
£51.80	Co-Op Community fund scheme

That's a TOTAL of £1,624.93

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2022

Using our fundraising money we have purchased the following:

£160.69	Christmas fayre expenses
£20.00	Gambling license
£133.49	Dress up items, books & wooden toys
£253.81	Christmas Party resources
£512.50	Radiator covers
£127.76	Pamper evening expenses
£285.43	Summer disco expenses
£318.00	Living eggs
£539.96	Mini freezer, parasol & weights
£2,351.64	Total spent

Thanks to all of the Committee, staff and parents which have helped us raise this money and allowed us to buy valuable resources and equipment for the pre-school. At the start of the year there was an aim to use fundraising to fund a cover for the garden however given the challenges with the venue anything permanent has not been possible but I am pleased that we were able to purchase the parasol which will go some way to making the garden more useable – particularly in the summer due to the extra shade.

STAFFING:

Due to the increased numbers of children and the desire for enhanced ratios to support our children with additional needs we took Marie H on permanently and recruited a new temporary staff member at Easter – Brogan - who has settled in really well and has now joined the team permanently. Esther continues to thrive and develop under Marie's leadership and is continuing her apprenticeship with us. Sacha continues to be our Special Educational Needs Co-ordinator and is doing an amazing job in supporting the children with additional needs. Emmaline has been doing a fantastic job of keeping our accounts up-to-date and organising the budget for the next year.

In April staff received a pay rise, where required, as part of the pay scale introduced in 2021 and at the end of the academic year the Committee made the decision to provide everyone with a 2.5% further pay increase to recognise their contribution and recognise the increased cost of living currently being faced. This was a straightforward decision as we all agreed that staff have worked so hard over a challenging period 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, Brogan and Emmaline THANK YOU VERY MUCH.

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2022

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, supporting Marie and the team and fundraising as much as possible in what will be a challenging economic environment.

Dates are booked for our traditional events which have been such a success and we will need to look for further opportunities to fundraise wherever possible.

Lastly I would like to thank our committee members, Hayley who continued as our secretary, Sally - who continued her role as Treasurer and those that joined with me at the last AGM – Bex, Jo and Laura – thank you so much for all your time, effort and support throughout the year and I'm looking forward to building on our success this year!

My reason for joining the committee was because the pre-school is such a lovely environment for children and their families to grow and thrive that I felt compelled to play a part in ensuring that continues and supporting the staff who make it happen day to day. This hasn't changed and remains truer today than ever – here's to another fantastic year.

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2022

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 19 April 2023 and signed on their behalf by

Sarah Jefferies - 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 2022.

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

19th April 2023

Christ Church Pre School (Hanham, Bristol)**Statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 31 August 2022**

		Unrestricted £	2022 Total £	2021 Total £
	Note			
Income from:				
Donations and legacies	3	71	71	1,383
Charitable activities	4	120,114	120,114	117,872
Investments	5	1	1	4
Total income		<u>120,186</u>	<u>120,186</u>	<u>119,259</u>
Expenditure on:				
Raising funds		1,596	1,596	421
Charitable activities		<u>134,574</u>	<u>134,574</u>	<u>120,743</u>
Total expenditure	6	<u>136,170</u>	<u>136,170</u>	<u>121,164</u>
Net income / (expenditure) and net movement in funds		(15,984)	(15,984)	(1,905)
Reconciliation of funds:				
Total funds brought forward		<u>54,714</u>	<u>54,714</u>	<u>56,619</u>
Total funds carried forward		<u><u>38,730</u></u>	<u><u>38,730</u></u>	<u><u>54,714</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 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible fixed assets	8		<u>599</u>	<u>899</u>
			599	899
Current assets				
Debtors	9	52		-
Cash at bank and in hand		<u>40,079</u>		<u>54,815</u>
		40,131		54,815
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>2,000</u>		<u>1,000</u>
Net current assets			<u>38,131</u>	<u>53,815</u>
Net assets	11		<u>38,730</u>	<u>54,714</u>
Funds	12			
Unrestricted funds:				
General funds			<u>38,730</u>	<u>54,714</u>
Total charity funds			<u>38,730</u>	<u>54,714</u>

Approved by the trustees on 19 April 2023 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 2022

	Note	2022 £	2021 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	13	<u>(14,737)</u>	<u>(1,609)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		1	4
Purchase of tangible fixed assets		<u>-</u>	<u>(1,199)</u>
Net cash provided by / (used in) investing activities		<u>1</u>	<u>(1,195)</u>
Increase / (decrease) in cash and cash equivalents in the year		(14,736)	(2,804)
Cash and cash equivalents at the beginning of the year		<u>54,815</u>	<u>57,619</u>
Cash and cash equivalents at the end of the year		<u><u>40,079</u></u>	<u><u>54,815</u></u>

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2022

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 2022

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 2022

2. Prior period comparatives: statement of financial activities

	Unrestricted £	2021 Total £
Income from:		
Donations and legacies	1,383	1,383
Charitable activities	117,872	117,872
Investments	4	4
Total income	119,259	119,259
Expenditure on:		
Raising funds	-	-
Charitable activities	121,164	121,164
Total expenditure	121,164	121,164
Net income / (expenditure)	(1,905)	(1,905)
Transfers between funds	-	-
Net movement in funds	(1,905)	(1,905)

3. Donations and legacies

	Unrestricted £	2022 Total £	2021 Total £
Donations	71	71	1,383
Total donations and legacies	71	71	1,383

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

4. Income from charitable activities

	Unrestricted £	2022 Total £	2021 Total £
Fundraising	1,362	1,362	971
Fees	118,752	118,752	116,901
Total income from charitable activities	120,114	120,114	117,872

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2022

5. Investment income

	Unrestricted £	2022 Total £	2021 Total £
Bank interest	1	1	4
Total investment income	1	1	4

6. Expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £	2021 Total £
Staff costs	-	112,404	-	112,404	95,102
Establishment costs	-	6,529	-	6,529	7,203
Consumables & Catering	-	5,693	-	5,693	6,748
Purchases	-	831	-	831	840
Equipment & Toys	-	1,592	-	1,592	2,558
Office expenses	-	1,618	-	1,618	3,692
Training	-	152	-	152	492
Subscriptions & licenses	-	1,912	-	1,912	627
Insurance	-	1,112	-	1,112	1,087
Legal & professional	-	1,540	-	1,540	1,526
Fundraising costs	-	1,596	-	1,596	421
Charitable donations	-	123	-	123	32
Depreciation	-	300	-	300	300
Other costs	-	768	-	768	536
Sub-total	-	136,170	-	136,170	121,164
Allocation of governance and support costs	-	-	-	-	-
Total expenditure	-	136,170	-	136,170	121,164

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2022

6. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	110,250	93,509
Employer's National Insurance	380	-
Pension costs	1,774	1,593
	<u>112,404</u>	<u>95,102</u>

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

	2022	2021
	No.	No.
Average number of employees	<u>13</u>	<u>11</u>

Trustee Marie Smith received a remuneration of £27,583.65 from an employment with the charity. The employer pension contributions of £640.37 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 2022

8. Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2021	1,199	-	1,199
Additions in year	-	-	-
Disposals at cost	-	-	-
	<u>1,199</u>	<u>-</u>	<u>1,199</u>
At 31 August 2022	<u>1,199</u>	<u>-</u>	<u>1,199</u>
Depreciation			
At 1 September 2021	300	-	300
Charge for the year	300	-	300
Eliminated on disposal for the year	-	-	-
	<u>600</u>	<u>-</u>	<u>600</u>
At 31 August 2022	<u>600</u>	<u>-</u>	<u>600</u>
Net book value			
At 31 August 2022	<u>599</u>	<u>-</u>	<u>599</u>
At 31 August 2021	<u>899</u>	<u>-</u>	<u>899</u>

9. Debtors

	2022 £	2021 £
Other debtors	<u>52</u>	<u>-</u>
	<u>52</u>	<u>-</u>

10. Creditors: amounts due within 1 year

	2022 £	2021 £
Accruals	<u>2,000</u>	<u>1,000</u>
	<u>2,000</u>	<u>1,000</u>

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2022

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	599	599
Current assets	40,131	40,131
Current liabilities	<u>(2,000)</u>	<u>(2,000)</u>
Net assets at 31 August 2022	<u>38,730</u>	<u>38,730</u>

12. Movements in funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Unrestricted funds					
General funds	<u>54,714</u>	<u>120,186</u>	<u>(136,170)</u>	<u>-</u>	<u>38,730</u>
Total unrestricted	<u>54,714</u>	<u>120,186</u>	<u>(136,170)</u>	<u>-</u>	<u>38,730</u>
Total funds	<u><u>54,714</u></u>	<u><u>120,186</u></u>	<u><u>(136,170)</u></u>	<u><u>-</u></u>	<u><u>38,730</u></u>

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

	2022 £	2021 £
Net movement in funds	(15,984)	(1,905)
Adjustments for:		
Depreciation charges	300	300
Dividends, interest and rents from investments	(1)	(4)
Decrease / (increase) in debtors	(52)	-
Increase / (decrease) in creditors	<u>1,000</u>	<u>-</u>
Net cash provided by / (used in) operating activities	<u>(14,737)</u>	<u>(1,609)</u>

14. Related party transactions

There were no related party transactions during the period.