

Charity no. 1081076

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

Report and Financial Statements

31 August 2023

Christ Church Pre School (Hanham, Bristol)

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For the year ended 31 August 2023

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Christ Church Pre School (Hanham, Bristol)

Reference and administrative details

For the year ended 31 August 2023

Charity number	1081076	
Operational address	Church Road Hanham Bristol BS15 3AE	
Trustees	Sarah Jefferies Joanne Chambers Marie Smith Laura Thomas Sarah Crane Louise Clarke Sophi Marten Elizabeth Coole	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 2023

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 2022 with 46 children (615 hours a week)- 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 57 (874 hours per week) children with us by the end of the year.

Our aim for 2022/2023 was to ensure all the children received the Christchurch preschool experience which was a lot easier to achieve without the challenges of the previous years – COVID and temporary re-location. The children settled really well and enjoyed all of the events and experiences our wonderful pre-school staff deliver day in-day out. Kevin & Perry the Guinea pigs have also now fully settled into the pre-school family and become part of the furniture!

And again (as I also said at this point last year!) we cannot continue 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 continued support for me in this role. Marie I cannot thank you enough and, as was said at this point last year (and no doubt the year before), 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 2023

FUNDRAISING:

We were able to hold the in person events which has helped fundraising massively and allowing us to raise over £3000 this year!

Events this last year (September 2022- August 2023) have been our:

Christmas Fair	£955.15
Pamper Evening	£150.00
Summer Disco	£406.10
Summer Fayre	£1,714.48
Other	£430.56
Total raised from our events	£3,656.29

We have also raised...

£35.00	through the Bag 2 School Scheme
£45.77	through Amazon Smile
£263.00	Photos
£32.00	Christmas cards

That's a TOTAL of £4,032.06

Using our fundraising money we have purchased the following:

£378.44	Graduation party
£161.95	Staff gifts (Christmas and end of term)
£75.87	Christmas Fayre expenses
£95.71	Christmas party expenses
£89.83	Pamper night expenses
£49.00	Daffodils for Mother's Day
£162.67	Play bark for the garden
£905.32	Resources
£70.00	Christmas books
£160.00	Summer disco expenses
£244.70	Summer fayre expenses
£330.00	Living eggs
£2,723.49	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. A special thanks to Sarah Crane for her amazing efforts in obtaining donations of paint, play sand and a huge number of raffle prizes this year too.

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2023

STAFFING:

We have continued to staff at a higher ratio with the addition of Brogan to the team last year. Brogan will be off on maternity leave for the majority of this year, we have chosen not to cover this maternity leave as numbers mean we do not require the higher ratio currently but will continue to keep this under review. We wish Brogan well with her new addition! 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 review the payscale in full in light of the increased cost of living and all employees will receive a pay rise from September as a result of this. 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.

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 continues to 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 has served as Secretary and Sally who continued her role as Treasurer but will both leave us following this meeting along with Bex – we thank you so much for your contribution to pre-school and will miss you lots! To those continuing thank you for your ongoing support and here's to another great 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 this continues for my son who joined at Easter but for all of the families it benefits – long may it continue.

Christ Church Pre School (Hanham, Bristol)

Report of the trustees

For the year ended 31 August 2023

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 4 January 2024 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 2023.

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

4th January 2024

Christ Church Pre School (Hanham, Bristol)**Statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 31 August 2023**

		Unrestricted	2023 Total	2022 Total
	Note	£	£	£
Income from:				
Donations and legacies	3	-	-	71
Charitable activities	4	142,246	142,246	120,114
Investments	5	42	42	1
Total income		<u>142,288</u>	<u>142,288</u>	<u>120,186</u>
Expenditure on:				
Raising funds		2,410	2,410	1,596
Charitable activities		<u>151,153</u>	<u>151,153</u>	<u>134,574</u>
Total expenditure	6	<u>153,563</u>	<u>153,563</u>	<u>136,170</u>
Net income / (expenditure) and net movement in funds		(11,275)	(11,275)	(15,984)
Reconciliation of funds:				
Total funds brought forward		<u>38,730</u>	<u>38,730</u>	<u>54,714</u>
Total funds carried forward		<u><u>27,455</u></u>	<u><u>27,455</u></u>	<u><u>38,730</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 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible fixed assets	8		<u>299</u>	<u>599</u>
			299	599
Current assets				
Debtors	9	52		52
Cash at bank and in hand		<u>28,149</u>		<u>40,079</u>
		28,201		40,131
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>1,045</u>		<u>2,000</u>
Net current assets			<u>27,156</u>	<u>38,131</u>
Net assets	11		<u>27,455</u>	<u>38,730</u>
Funds	12			
Unrestricted funds:				
General funds			<u>27,455</u>	<u>38,730</u>
Total charity funds			<u>27,455</u>	<u>38,730</u>

Approved by the trustees on 4 January 2024 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 2023

	Note	2023 £	2022 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	13	<u>(11,972)</u>	<u>(14,737)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		42	1
Purchase of tangible fixed assets		<u>-</u>	<u>-</u>
Net cash provided by / (used in) investing activities		<u>42</u>	<u>1</u>
Increase / (decrease) in cash and cash equivalents in the year		(11,930)	(14,736)
Cash and cash equivalents at the beginning of the year		<u>40,079</u>	<u>54,815</u>
Cash and cash equivalents at the end of the year		<u><u>28,149</u></u>	<u><u>40,079</u></u>

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2023

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 2023

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 2023

2. Prior period comparatives: statement of financial activities

	Unrestricted £	2022 Total £
Income from:		
Donations and legacies	71	71
Charitable activities	120,114	120,114
Investments	1	1
Total income	120,186	120,186
Expenditure on:		
Raising funds	-	-
Charitable activities	136,170	136,170
Total expenditure	136,170	136,170
Net income / (expenditure)	(15,984)	(15,984)
Transfers between funds	-	-
Net movement in funds	(15,984)	(15,984)

3. Donations and legacies

	Unrestricted £	2023 Total £	2022 Total £
Donations	-	-	71
Total donations and legacies	-	-	71

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

4. Income from charitable activities

	Unrestricted £	2023 Total £	2022 Total £
Fundraising	4,032	4,032	1,362
Fees	138,214	138,214	118,752
Total income from charitable activities	142,246	142,246	120,114

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2023

5. Investment income

	Unrestricted £	2023 Total £	2022 Total £
Bank interest	42	42	1
Total investment income	<u>42</u>	<u>42</u>	<u>1</u>

6. Expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £	2022 Total £
Staff costs	-	124,505	-	124,505	112,404
Establishment costs	-	10,219	-	10,219	6,529
Consumables & Catering	-	6,695	-	6,695	5,693
Purchases	-	1,186	-	1,186	831
Equipment & Toys	-	55	-	55	1,592
Office expenses	-	1,990	-	1,990	1,618
Training	-	895	-	895	152
Subscriptions & licenses	-	2,357	-	2,357	1,912
Insurance	-	1,144	-	1,144	1,112
Legal & professional	-	1,552	-	1,552	1,540
Fundraising costs	-	2,410	-	2,410	1,596
Charitable donations	-	-	-	-	123
Depreciation	-	300	-	300	300
Other costs	-	255	-	255	768
Sub-total	-	153,563	-	153,563	136,170
Allocation of governance and support costs	-	-	-	-	-
Total expenditure	<u>-</u>	<u>153,563</u>	<u>-</u>	<u>153,563</u>	<u>136,170</u>

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2023

6. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	122,585	110,250
Employer's National Insurance	-	380
Pension costs	1,920	1,774
	<u>124,505</u>	<u>112,404</u>

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

	2023	2022
	No.	No.
Average number of employees	<u>13</u>	<u>13</u>

Trustee Marie Smith received a remuneration of £29,026.17 from an employment with the charity. The employer pension contributions of £683.65 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 2023

8. Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2022	1,199	-	1,199
Additions in year	-	-	-
Disposals at cost	-	-	-
	<u>1,199</u>	<u>-</u>	<u>1,199</u>
At 31 August 2023	<u>1,199</u>	<u>-</u>	<u>1,199</u>
Depreciation			
At 1 September 2022	600	-	600
Charge for the year	300	-	300
Eliminated on disposal for the year	-	-	-
	<u>900</u>	<u>-</u>	<u>900</u>
At 31 August 2023	<u>900</u>	<u>-</u>	<u>900</u>
Net book value			
At 31 August 2023	<u>299</u>	<u>-</u>	<u>299</u>
At 31 August 2022	<u>599</u>	<u>-</u>	<u>599</u>

9. Debtors

	2023 £	2022 £
Other debtors	<u>52</u>	<u>52</u>
	<u>52</u>	<u>52</u>

10. Creditors: amounts due within 1 year

	2023 £	2022 £
Accruals	1,000	2,000
Other taxation and social security	<u>45</u>	<u>-</u>
	<u>1,045</u>	<u>2,000</u>

Christ Church Pre School (Hanham, Bristol)

Notes to the financial statements

For the year ended 31 August 2023

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	299	299
Current assets	28,201	28,201
Current liabilities	<u>(1,045)</u>	<u>(1,045)</u>
Net assets at 31 August 2023	<u>27,455</u>	<u>27,455</u>

12. Movements in funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
Unrestricted funds					
General funds	<u>38,730</u>	<u>142,288</u>	<u>(153,563)</u>	<u>-</u>	<u>27,455</u>
Total unrestricted	<u>38,730</u>	<u>142,288</u>	<u>(153,563)</u>	<u>-</u>	<u>27,455</u>
Total funds	<u><u>38,730</u></u>	<u><u>142,288</u></u>	<u><u>(153,563)</u></u>	<u><u>-</u></u>	<u><u>27,455</u></u>

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

	2023 £	2022 £
Net movement in funds	(11,275)	(15,984)
Adjustments for:		
Depreciation charges	300	300
Dividends, interest and rents from investments	(42)	(1)
Decrease / (increase) in debtors	-	(52)
Increase / (decrease) in creditors	<u>(955)</u>	<u>1,000</u>
Net cash provided by / (used in) operating activities	<u>(11,972)</u>	<u>(14,737)</u>

14. Related party transactions

There were no related party transactions during the period.