

Charity no. 1081076

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

**Report and Financial Statements**

**31 August 2024**

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

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**For the year ended 31 August 2024**

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

### **Reference and administrative details**

**For the year ended 31 August 2024**

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<b>Charity number</b>	1081076	
<b>Operational address</b>	Church Road Hanham Bristol BS15 3AE	
<b>Trustees</b>	Sophi Marten Sarah Crane Marie Smith Louise Clarke Elizabeth Coole Samantha Mitchell Roxanne Smith Katie Sivier Emma Webb	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 2024**

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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 2023 with 41 children (624 hours a week) which whilst marginally fewer children than in Sep 2022 this was with more hours booked. 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 64 (1035 hours per week) children with us by the end of the year (July 2024) which is 12% increase in children and 18% increase in hours compared to July 2023.

Our aim for 2023/2024 was to ensure all the children received the Christchurch preschool experience. The children settled really well and enjoyed all of the events and experiences our wonderful pre-school staff deliver day in-day out with the help of Kevin & Perry the Guinea pigs of course!

And again (as I also said at this point last year, and the year before!) 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 the children have and the her support for me in this role throughout my tenure. Marie I cannot thank you enough and, as was said at this point last year (and the year before), and still remains more than true today – Christchurch Pre-school would not be the same without you so thank goodness we still have you!

## Christ Church Pre School (Hanham, Bristol)

### Report of the trustees

#### For the year ended 31 August 2024

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#### FUNDRAISING:

We were able to hold the events which has helped fundraising massively and allowing us to raise over £4,000 this year!

Events this last year (September 2023 - August 2024) have been our:

Christmas Fair	£997.41
Baby and Children's sale	£165.00
Summer Disco	£344.45
Summer Fayre	£672.27
Co-op grant	£1,156.07
Matched funding (Liz)	£500.00
<b>Total raised from our events</b>	<b>£3,835.20</b>

We have also raised...

£17.39	Easy fundraising
£246.00	Photos
£28.00	Bags2School

That's a TOTAL of £4,126.59

Using our fundraising money we have purchased the following:

£199.60	Graduation party
£207.25	Christmas Fayre expenses
£60.00	Baby and children's sale
£4,522.63	Resources
£331.50	Summer disco expenses
£216.41	Summer fayre expenses
<b>£5,537.39</b>	<b>Total spent</b>

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 and Liz for obtaining matched funding through work.

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

### **Report of the trustees**

#### **For the year ended 31 August 2024**

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##### **STAFFING:**

We continued to staff at a higher ratio with the addition of Brogan to the team however Brogan was off on maternity leave for the majority of this year, which we chose not to cover. Liz joined us to take over from Emmeline who sadly left us this year as our financial officer and has settled in beautifully along with Ellie who joined us lots to cover where needed. 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.

In April staff received a pay rise in line with the cost of living. 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 Liz THANK YOU VERY MUCH.

##### **MOVING FORWARD:**

As always, for the next year, the focus for the committee should be on maintaining the pre-school's 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 look for further opportunities to fundraise wherever possible.

Lastly I would like to thank our committee members, Lousie who took over as secretary and Jo who took over as Treasurer. Jo and Laura will leave following this meeting – thank you so much for your contribution to pre-school and for supporting me throughout my time as Chair.

My reason for joining the committee was because the pre-school is such a lovely environment for children and their families to grow that I felt compelled to play a part in ensuring that this continued for both my children which it has as both are now thriving at Primary School. I personally have learned lots along the way and will take away a great and enriching experience, great memories and some lovely friends! Thank you for having me as part of the Christchurch preschool family and long may this amazing place for children and families to thrive continue with all the success it deserves!

Sarah Jefferies  
Chair Person of Christchurch Preschool 2023/2024

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

### **Report of the trustees**

#### **For the year ended 31 August 2024**

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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 1 November 2024 and signed on their behalf by

Sophi Marten - 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 2024.

### **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

1 November 2024



**Christ Church Pre School (Hanham, Bristol)****Statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 31 August 2024**

		Unrestricted	2024 Total	2023 Total
	Note	£	£	£
<b>Income from:</b>				
Charitable activities	3	214,665	<b>214,665</b>	142,246
Investments	4	<u>97</u>	<u><b>97</b></u>	<u>42</u>
<b>Total income</b>		<u>214,762</u>	<u><b>214,762</b></u>	<u>142,288</u>
<b>Expenditure on:</b>				
Raising funds		5,537	<b>5,537</b>	2,410
Charitable activities		<u>162,971</u>	<u><b>162,971</b></u>	<u>151,153</u>
<b>Total expenditure</b>	5	<u>168,508</u>	<u><b>168,508</b></u>	<u>153,563</u>
<b>Net income / (expenditure) and net movement in funds</b>		46,254	<b>46,254</b>	(11,275)
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>27,455</u>	<u><b>27,455</b></u>	<u>38,730</u>
<b>Total funds carried forward</b>		<u><u>73,709</u></u>	<u><u><b>73,709</b></u></u>	<u><u>27,455</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 12 to the accounts.

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

**Balance sheet**

**As at 31 August 2024**

	Note	£	2024 £	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	8		-	299
			-	299
<b>Current assets</b>				
Debtors	9	52		52
Cash at bank and in hand		<u>74,702</u>		<u>28,149</u>
		<b>74,754</b>		28,201
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	10	<u>1,045</u>		<u>1,045</u>
<b>Net current assets</b>			<u><b>73,709</b></u>	<u>27,156</u>
<b>Net assets</b>	11		<u><b>73,709</b></u>	<u><b>27,455</b></u>
<b>Funds</b>	12			
Unrestricted funds:				
General funds			<u><b>73,709</b></u>	<u>27,455</u>
<b>Total charity funds</b>			<u><b>73,709</b></u>	<u><b>27,455</b></u>

Approved by the trustees on 1 November 2024 and signed on their behalf by

Sophi Marten - Chair

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

**Statement of cash flows**

**For the year ended 31 August 2024**

	Note	2024 £	2023 £
<b>Cash used in operating activities:</b>			
<b>Net cash provided by / (used in) operating activities</b>	13	<b><u>46,456</u></b>	<b><u>(11,972)</u></b>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		97	42
Purchase of tangible fixed assets		<u>-</u>	<u>-</u>
<b>Net cash provided by / (used in) investing activities</b>		<b><u>97</u></b>	<b><u>42</u></b>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>		<b>46,553</b>	<b>(11,930)</b>
Cash and cash equivalents at the beginning of the year		<u>28,149</u>	<u>40,079</u>
<b>Cash and cash equivalents at the end of the year</b>		<b><u><u>74,702</u></u></b>	<b><u><u>28,149</u></u></b>

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

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

#### **For the year ended 31 August 2024**

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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 2024**

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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 2024**

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

	Unrestricted £	2023 Total £
<b>Income from:</b>		
Donations and legacies	-	-
Charitable activities	142,246	<b>142,246</b>
Investments	42	<b>42</b>
<b>Total income</b>	<b>142,288</b>	<b>142,288</b>
<b>Expenditure on:</b>		
Raising funds	-	-
Charitable activities	153,563	<b>153,563</b>
<b>Total expenditure</b>	<b>153,563</b>	<b>153,563</b>
<b>Net income / (expenditure)</b>	<b>(11,275)</b>	<b>(11,275)</b>
Transfers between funds	-	-
<b>Net movement in funds</b>	<b>(11,275)</b>	<b>(11,275)</b>

**3. Income from charitable activities**

	Unrestricted £	2024 Total £	2023 Total £
Fundraising	4,127	<b>4,127</b>	4,032
Fees	210,538	<b>210,538</b>	138,214
Total income from charitable activities	<b>214,665</b>	<b>214,665</b>	142,246

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

**Notes to the financial statements**

**For the year ended 31 August 2024**

**4. Investment income**

	Unrestricted £	<b>2024 Total £</b>	2023 Total £
Bank interest	97	97	42
Total investment income	97	97	42

**5. Expenditure**

	Raising funds £	Charitable activities £	Support and governance costs £	<b>2024 Total £</b>	2023 Total £
Staff costs	-	138,605	-	<b>138,605</b>	124,505
Establishment costs	-	9,052	-	<b>9,052</b>	10,219
Consumables & Catering	-	5,346	-	<b>5,346</b>	6,695
Purchases	-	358	-	<b>358</b>	1,186
Equipment & Toys	-	740	-	<b>740</b>	55
Office expenses	-	2,853	-	<b>2,853</b>	1,990
Training	-	298	-	<b>298</b>	895
Subscriptions & licenses	-	2,331	-	<b>2,331</b>	2,357
Insurance	-	1,194	-	<b>1,194</b>	1,144
Legal & professional	-	1,565	-	<b>1,565</b>	1,552
Fundraising costs	-	5,537	-	<b>5,537</b>	2,410
Charitable donations	-	60	-	<b>60</b>	-
Depreciation	-	300	-	<b>300</b>	300
Other costs	-	269	-	<b>269</b>	255
<b>Sub-total</b>	-	168,508	-	<b>168,508</b>	153,563
Allocation of governance and support costs	-	-	-	-	-
Total expenditure	-	168,508	-	<b>168,508</b>	153,563

## Christ Church Pre School (Hanham, Bristol)

### Notes to the financial statements

#### For the year ended 31 August 2024

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#### 6. Staff costs and numbers

Staff costs were as follows:

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Salaries and wages	<b>135,007</b>	122,585
Employer's National Insurance	<b>892</b>	-
Pension costs	<b>2,706</b>	1,920
	<b><u>138,605</u></b>	<u>124,505</u>

No employee earned more than £60,000 during the year (2023: none).

	<b>2024</b>	2023
	<b>No.</b>	<b>No.</b>
Average number of employees	<b><u>11</u></b>	<u>13</u>

Trustee Marie Smith received a remuneration of £32,577.59 from an employment with the charity. The employer pension contributions of £790.19 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 2024**

**8. Tangible fixed assets**

	Equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 September 2023	1,199	-	<b>1,199</b>
Additions in year	-	-	-
Disposals at cost	-	-	-
	<u>1,199</u>	<u>-</u>	<u><b>1,199</b></u>
At 31 August 2024	<u>1,199</u>	<u>-</u>	<u><b>1,199</b></u>
<b>Depreciation</b>			
At 1 September 2023	900	-	<b>900</b>
Charge for the year	299	-	<b>299</b>
Eliminated on disposal for the year	-	-	-
	<u>1,199</u>	<u>-</u>	<u><b>1,199</b></u>
At 31 August 2024	<u>1,199</u>	<u>-</u>	<u><b>1,199</b></u>
<b>Net book value</b>			
<b>At 31 August 2024</b>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2023	<u>299</u>	<u>-</u>	<u>299</u>

**9. Debtors**

	<b>2024</b> £	2023 £
Other debtors	<u><b>52</b></u>	<u>52</u>
	<u><b>52</b></u>	<u>52</u>

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

	<b>2024</b> £	2023 £
Accruals	<u><b>1,000</b></u>	<u>1,000</u>
Other taxation and social security	<u><b>45</b></u>	<u>45</u>
	<u><b>1,045</b></u>	<u>1,045</u>

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

**Notes to the financial statements**

**For the year ended 31 August 2024**

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

	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-
Current assets	74,754	<b>74,754</b>
Current liabilities	<u>(1,045)</u>	<u><b>(1,045)</b></u>
<b>Net assets at 31 August 2024</b>	<u><b>73,709</b></u>	<u><b>73,709</b></u>

**12. Movements in funds**

	At 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
<b>Unrestricted funds</b>					
General funds	<u>27,455</u>	<u>214,762</u>	<u>(168,508)</u>	<u>-</u>	<u><b>73,709</b></u>
<b>Total unrestricted</b>	<u>27,455</u>	<u>214,762</u>	<u>(168,508)</u>	<u>-</u>	<u><b>73,709</b></u>
<b>Total funds</b>	<u><u>27,455</u></u>	<u><u>214,762</u></u>	<u><u>(168,508)</u></u>	<u><u>-</u></u>	<u><u><b>73,709</b></u></u>

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

	2024 £	2023 £
<b>Net movement in funds</b>	<b>46,254</b>	(11,275)
Adjustments for:		
Depreciation charges	<b>299</b>	300
Dividends, interest and rents from investments	<b>(97)</b>	(42)
Decrease / (increase) in debtors	-	-
Increase / (decrease) in creditors	<u>-</u>	<u>(955)</u>
<b>Net cash provided by / (used in) operating activities</b>	<u><b>46,456</b></u>	<u>(11,972)</u>

**14. Related party transactions**

There were no related party transactions during the period.