

THE BRISTOL CHILDREN'S HELP SOCIETY

England & Wales · Charity number 1092921

Details

Status Registered

Legal form Charitable company

Company number [04463732](#)

Registered 2002-07-12

Register [View on the Charity Commission register](#)

Contact

Address Barton Camp
Barton
Winscombe
North Somerset
BS25 1DY

Phone 01179252020

Email bartoncamp@mail.com

Website www.bartoncamp.org

Activities

Objects: THE PROVISION OF RECREATIONAL HOLIDAYS AND FACILITIES FOR SHORT TERM RESIDENTIAL EDUCATIONAL AND RESPITE BREAKS IN THE INTERESTS OF SOCIAL WELFARE FOR CHILDREN RESIDENT IN THE BRISTOL AND SURROUNDING AREA WHOSE CONDITIONS OF LIFE WILL THEREBY BE IMPROVED AND WHO HAVE NEED OF SUCH HOLIDAYS AND FACILITIES BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES.

Activities: Provision, at its purpose built residential centre, of free & highly subsidised respite and educational breaks for disadvantaged children from Bristol and the surrounding area.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- **Area of benefit:** BRISTOL AND SURROUNDING AREA
- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£280,347	£383,533	-	-
2023-12-31	£322,831	£279,773	-	-
2022-12-31	£411,999	£242,279	-	-
2021-12-31	£327,579	£164,342	-	-
2020-12-31	£138,902	£221,699	-	-

Trustees

Name	Role	Appointed
Annette Osborne	Chair	2016-10-05
ALBERT RICHARD HURDITCH		2012-08-06
Antony Jones		2023-11-05
BRIAN HALL		
DAWN BUTLER		2012-08-06
Emma Sophie Greenhalgh		2021-03-31
Julia Dauban		2021-07-28
NICHOLAS RICHARD HYDE		2012-08-06
NIGEL JOHN GREENHALGH		2018-09-25
PHILIP EVANS		2014-04-02
TOM ANGUS HOOD		2012-08-06
WENDY PAMELA GEORGE		

Linked charities

- BRISTOL CHILDREN'S HELP SOCIETY (1092921-1)

THE BRISTOL CHILDREN'S HELP SOCIETY

England & Wales - Charity number 1092921

Accounts

REGISTERED COMPANY NUMBER: 04463732 (England and Wales)
REGISTERED CHARITY NUMBER: 1092921

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
THE BRISTOL CHILDREN'S HELP SOCIETY

THE BRISTOL CHILDREN'S HELP SOCIETY

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Page
Trustees' Report	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The primary objective is to provide premises, at highly subsidised rates, that will assist childcare organisations in the provision of educational and respite breaks for children from financially and emotionally deprived backgrounds. This benefits young people by developing their self-confidence and social skills alongside practical life skills. We welcome all young people and we believe that this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our young people and volunteers.

Achievements and performance

Barton Camp was, again, fully open during the year but experienced a decline in bookings and letting income. Income from donations held up well and was comparable with the previous year at a very good level.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund raising. In accordance with the Charities SORP, the value of volunteers is not included in the financial statements.

FINANCIAL REVIEW

Financial position

Income

The main source of income is donations and legacies with £170,249 (2023: £174,551) received in the year.

Revenue from subsidised lets during the year decreased to £103,538 (2023: £137,613).

Expenditure

Expenditure on charitable activities during the year was £359,762 (2023: £255,019). Expenditure on raising funds accounted for £23,771 (2023: £24,754) of our total spend.

The Trustees are pleased with the result for the year and the year end financial position.

Investment policy and objectives

Under the memorandum and articles of association the charity has the power to invest in any way the trustees wish subject to any consents or restrictions that may be required by law.

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Reserves policy

The charity has a policy of holding, at the end of each financial year, sufficient free funds to finance the projected net normal running costs for the next twelve months. This reflects the need to have sufficient funds to meet respite and educational breaks already committed to for the following year and guard against unforeseen events.

As at 31 December 2024 the charity had free reserves of £226,210 (2023: £414,069).

Funds donated for, or designated for, specific use are held in addition to the normal running costs reserve.

Restricted funds are not released for use and projects are not started until all of the funds required for that specific purpose have been raised.

The trustees consider that the charitable company will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved as it holds adequate cash reserves to function on shutdown for at least 12 months. The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

FUTURE PLANS

Plans for future periods

The Society has a rolling five year business plan.

Key elements of the plan are to:

- increase the number of children using the centre;
- improve our fundraising strategy through closer alliance with local firms and businesses; and
- improve use of social media and the internet to publicise our activities and attract support.

Independent examiner

Matthew Bracher of Gravita Chartered Accountants has been appointed as independent examiner for the ensuing year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed on the basis of qualification and experience relevant to the charity's operations.

Induction and training of new trustees

The trustees undertake appropriate induction and training in order to understand the particular way the charity operates and to keep up-to-date with the regulatory changes that affect the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04463732 (England and Wales)

Registered Charity number

1092921

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2024

Registered office

Barton Camp
Barton
Winscombe
Bristol
BS25 1DY

Trustees

A Osborne (Chair)
N Greenhalgh (Deputy Chair)
D Butler
J Dauban
P J Evans
W P George
E Greenhalgh
B Hall
T A Hood
A R Hurditch
N R Hyde
A Jones

Company Secretary

Ovalsec Limited

Independent Examiner

Matthew Bracher BSc FCA
Gravita
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

Solicitors

Osborne Clarke
2 Temple Back East
Temple Quay
Bristol
BS1 6EG

Bankers

National Westminster Bank Plc
PO Box 238
32 Corn Street
BS99 7UG

THE BRISTOL CHILDREN'S HELP SOCIETY

**Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9 July 2025 and signed on its behalf by:

P J Evans - Trustee

**Independent Examiner's Report to the Trustees of
The Bristol Children's Help Society**

Independent examiner's report to the trustees of The Bristol Children's Help Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 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 charity'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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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 principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Matthew Bracher BSc FCA

Gravita
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

14 July 2025

THE BRISTOL CHILDREN'S HELP SOCIETY

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	170,249	-	170,249	174,551
Charitable activities					
Provision of premises	5	103,538	-	103,538	137,613
Other trading activities	3	3,392	-	3,392	3,708
Investment income	4	3,168	-	3,168	4,820
Other income		-	-	-	2,139
Total		280,347	-	280,347	322,831
EXPENDITURE ON					
Raising funds		23,771	-	23,771	24,754
Charitable activities					
Provision of premises	6	305,141	54,621	359,762	255,019
Total		328,912	54,621	383,533	279,773
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(139,294)	139,294	-	-
Net movement in funds		(187,859)	84,673	(103,186)	43,058
RECONCILIATION OF FUNDS					
Total funds brought forward		414,069	1,041,150	1,455,219	1,412,161
TOTAL FUNDS CARRIED FORWARD		226,210	1,125,823	1,352,033	1,455,219

The notes form part of these financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY (REGISTERED NUMBER: 04463732)

Balance Sheet
31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	-	1,125,823	1,125,823	1,041,150
CURRENT ASSETS					
Debtors	13	17,348	-	17,348	7,932
Cash at bank		226,317	-	226,317	421,980
		<u>243,665</u>	-	<u>243,665</u>	429,912
CREDITORS					
Amounts falling due within one year	14	(17,455)	-	(17,455)	(15,843)
NET CURRENT ASSETS		<u>226,210</u>	-	<u>226,210</u>	414,069
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>226,210</u>	1,125,823	<u>1,352,033</u>	1,455,219
NET ASSETS		<u>226,210</u>	<u>1,125,823</u>	<u>1,352,033</u>	<u>1,455,219</u>
FUNDS					
Unrestricted funds	15			226,210	414,069
Restricted funds				1,125,823	1,041,150
TOTAL FUNDS				<u>1,352,033</u>	<u>1,455,219</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 DECEMBER 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 July 2025 and were signed on its behalf by:

A Osborne - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when received by or on behalf of the Society. Income tax recoverable on gift aid donations is recognised when the related income is recognised. Grants and legacies to the Society are accounted for as soon as the Society is notified of its legal entitlement and the amount due. Rental income from the lettings is recognised when the income is receivable. Deposits and receipts for bookings in future periods are deferred. Other income is recognised on a receipts basis.

The value of services provided by volunteers has not been included.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Improvements to property are not being depreciated due to these assets still being under construction in the year to 31 December 2024.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods, facilities and services

The value of services provided by volunteers is not incorporated into the financial statements.

Where goods or service are provided to the charity as a donation that would normally be purchased from suppliers, the contributions are included in the financial statements as an estimate based on the value of the contribution.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial instruments

The charity only has financial assets and 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.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Financial liabilities are derecognised when, and only when, the charity's contractual obligations are discharged, cancelled, or they expire.

Accounting judgements

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. DONATIONS AND LEGACIES		2024	2023
		£	£
Gift aid		6,617	1,742
Grants and donations		163,632	172,809
		<u>170,249</u>	<u>174,551</u>
3. OTHER TRADING ACTIVITIES		2024	2023
		£	£
Energy feed-in tariffs		3,392	3,708
		<u>3,392</u>	<u>3,708</u>
4. INVESTMENT INCOME		2024	2023
		£	£
Bank interest receivable		3,014	4,820
HMRC interest		154	-
		<u>3,168</u>	<u>4,820</u>
5. INCOME FROM CHARITABLE ACTIVITIES		2024	2023
		£	£
Holiday rents	Activity		
	Provision of premises	103,538	137,613
		<u>103,538</u>	<u>137,613</u>
6. CHARITABLE ACTIVITIES COSTS			
		Direct	Support
		Costs (see	costs (see
		note 7)	note 8)
		£	£
Provision of premises		356,587	3,175
		<u>356,587</u>	<u>3,175</u>
			Totals
			£
			359,762
			<u>359,762</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Running costs	301,966	212,625
Depreciation	54,621	35,542
Loss on sale of assets	-	3,807
	<u>356,587</u>	<u>251,974</u>

8. SUPPORT COSTS

Provision of premises		Governance costs £ <u>3,175</u>
-----------------------	--	--

Support costs, included in the above, are as follows:

Governance costs

	2024	2023
	Provision of premises £	Total activities £
Examiner's remuneration for independent examination and accounts preparation	<u>3,175</u>	<u>3,045</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	1,800	1,700
Independent examiners' fees	1,375	1,345
Depreciation - owned assets	54,621	35,542
Deficit on disposal of fixed assets	-	3,807
	<u>58,606</u>	<u>52,394</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	174,551	-	174,551
Charitable activities			
Provision of premises	137,613	-	137,613
Other trading activities	3,708	-	3,708
Investment income	4,820	-	4,820
Other income	2,139	-	2,139
Total	<u>322,831</u>	<u>-</u>	<u>322,831</u>
EXPENDITURE ON			
Raising funds	24,754	-	24,754
Charitable activities			
Provision of premises	135,445	119,574	255,019
Total	<u>160,199</u>	<u>119,574</u>	<u>279,773</u>
NET INCOME/(EXPENDITURE)	162,632	(119,574)	43,058
Transfers between funds	<u>(100,600)</u>	<u>100,600</u>	<u>-</u>
Net movement in funds	62,032	(18,974)	43,058
RECONCILIATION OF FUNDS			
Total funds brought forward	352,037	1,060,124	1,412,161
TOTAL FUNDS CARRIED FORWARD	<u><u>414,069</u></u>	<u><u>1,041,150</u></u>	<u><u>1,455,219</u></u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024	1,332,665	48,377	236,373	1,617,415
Additions	-	-	139,294	139,294
	<u>1,332,665</u>	<u>48,377</u>	<u>375,667</u>	<u>1,756,709</u>
At 31 December 2024	1,332,665	48,377	375,667	1,756,709
DEPRECIATION				
At 1 January 2024	387,000	-	189,265	576,265
Charge for year	26,551	-	28,070	54,621
	<u>413,551</u>	<u>-</u>	<u>217,335</u>	<u>630,886</u>
At 31 December 2024	413,551	-	217,335	630,886
NET BOOK VALUE				
At 31 December 2024	<u>919,114</u>	<u>48,377</u>	<u>158,332</u>	<u>1,125,823</u>
At 31 December 2023	<u>945,665</u>	<u>48,377</u>	<u>47,108</u>	<u>1,041,150</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	4,404	4,236
Gift aid debtor	8,434	1,663
VAT	4,510	2,033
	<u>17,348</u>	<u>7,932</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	<u>17,455</u>	<u>15,843</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	414,069	(48,565)	(139,294)	226,210
Restricted funds				
Fixed Assets Fund	1,041,150	(54,621)	139,294	1,125,823
TOTAL FUNDS	<u>1,455,219</u>	<u>(103,186)</u>	<u>-</u>	<u>1,352,033</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	280,347	(328,912)	(48,565)
Restricted funds			
Fixed Assets Fund	-	(54,621)	(54,621)
TOTAL FUNDS	<u>280,347</u>	<u>(383,533)</u>	<u>(103,186)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	352,037	162,632	(100,600)	414,069
Restricted funds				
Fixed Assets Fund	979,899	(39,349)	100,600	1,041,150
Gatehouse Fund	80,225	(80,225)	-	-
	<u>1,060,124</u>	<u>(119,574)</u>	<u>100,600</u>	<u>1,041,150</u>
TOTAL FUNDS	<u>1,412,161</u>	<u>43,058</u>	<u>-</u>	<u>1,455,219</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	322,831	(160,199)	162,632
Restricted funds			
Fixed Assets Fund	-	(39,349)	(39,349)
Gatehouse Fund	-	(80,225)	(80,225)
	<u>-</u>	<u>(119,574)</u>	<u>(119,574)</u>
TOTAL FUNDS	<u>322,831</u>	<u>(279,773)</u>	<u>43,058</u>

The Fixed Assets Fund (restricted) reflects the net book value of the fixed assets capitalised. A transfer of £130,000 has been made from the general fund to reflect the value of capital improvements capitalised in the year.

16. RELATED PARTY DISCLOSURES

During the year, B Hurditch who is also a trustee, was paid for overseeing the maintenance and running of the site a total of £12,000 (2023 - £13,000).

There were no further related party transactions in the year.

17. COMPANY LIMITED BY GUARANTEE

The charity is a private company limited by guarantee, registered in England and Wales, having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute £1 towards the costs of dissolution and liabilities incurred by the charity in the event of the company being wound up.

THE BRISTOL CHILDREN'S HELP SOCIETY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	6,617	1,742
Grants and donations	163,632	172,809
	<u>170,249</u>	<u>174,551</u>
Other trading activities		
Energy feed-in tariffs	3,392	3,708
Investment income		
Bank interest receivable	3,014	4,820
HMRC interest	154	-
	<u>3,168</u>	<u>4,820</u>
Charitable activities		
Holiday rents	103,538	137,613
Other income		
Other income	-	2,139
	<u>280,347</u>	<u>322,831</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	23,771	24,754
Charitable activities		
Running costs	301,966	212,625
Freehold property	26,551	26,550
Fixtures and fittings	28,070	8,992
Loss on sale of tangible fixed assets	-	3,807
	<u>356,587</u>	<u>251,974</u>
Support costs		
Governance costs		
Examiner's remuneration for independent examination and accounts preparation	3,175	3,045
	<u>383,533</u>	<u>279,773</u>
Total resources expended		
	<u>383,533</u>	<u>279,773</u>
Net (expenditure)/income	<u><u>(103,186)</u></u>	<u><u>43,058</u></u>

This page does not form part of the statutory financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY

England & Wales - Charity number 1092921

Accounts

REGISTERED COMPANY NUMBER: 04463732 (England and Wales)
REGISTERED CHARITY NUMBER: 1092921

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
THE BRISTOL CHILDREN'S HELP SOCIETY

THE BRISTOL CHILDREN'S HELP SOCIETY

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Page
Trustees' Report	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The primary objective is to provide premises, at highly subsidised rates, that will assist childcare organisations in the provision of educational and respite breaks for children from financially and emotionally deprived backgrounds. This benefits young people by developing their self-confidence and social skills alongside practical life skills. We welcome all young people and we believe that this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our young people and volunteers.

Achievements and performance

With the passing of the Covid 19 pandemic Barton Camp was able to operate fully during the year and there was a consequent increase in the levels of attendance and income from previous levels.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund raising. In accordance with the Charities SORP, the value of volunteers is not included in the financial statements.

FINANCIAL REVIEW

Financial position

Income

The main source of income is donations and legacies with £174,551 (2022: £296,132) received in the year. The reduction in donations was due to one off fundraising of £122,000 for the Gatehouse in the previous year. Revenue from subsidised lets during the year is further recovering from the effects of Covid-19 in the prior years to £137,613 (2022: £112,716).

Expenditure

Expenditure on direct charitable activities during the year was £255,019 (2022: £228,314). Raising funds accounted for £24,754 (2022: £13,965) of our total spend.

The Trustees are pleased with the result for the year and the year end financial position.

During the pandemic the Trustees were careful to only incur expenditure which was deemed as being necessary for the safe running of Barton Camp. They now feel that with rental income returning to pre-pandemic levels, they can incur expenditure on further enhancing the experience of all children who visit the Camp. To that end, they have designated £160,000 post year end to be spent on replacing and improving old play equipment on the site. This 'designated reserve' will be spent in 2024.

Investment policy and objectives

Under the memorandum and articles of association the charity has the power to invest in any way the trustees wish subject to any consents or restrictions that may be required by law.

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Reserves policy

The charity has a policy of holding, at the end of each financial year, sufficient free funds to finance the projected net normal running costs for the next twelve months. This reflects the need to have sufficient funds to meet respite and educational breaks already committed to for the following year and guard against unforeseen events, for example, Covid-19.

As at 31 December 2023 the charity had free reserves of £414,069 (2022: £352,037).

Funds donated for, or designated for, specific use are held in addition to the normal running costs reserve.

Restricted funds are not released for use and projects are not started until all of the funds required for that specific purpose have been raised.

The trustees consider that the charitable company will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved as it holds adequate cash reserves to function on shutdown for at least 12 months. The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

FUTURE PLANS

Plans for future periods

The Society has a rolling five year business plan.

Key elements of the plan are to:

- increase the number of children using the centre;
- improve our fundraising strategy through closer alliance with local firms and businesses; and
- improve use of social media and the internet to publicise our activities and attract support.

Independent examiner

Andrew Jordan of Haines Watts Bristol Limited has been appointed as independent examiner for the ensuing year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed on the basis of qualification and experience relevant to the charity's operations.

Induction and training of new trustees

The trustees undertake appropriate induction and training in order to understand the particular way the charity operates and to keep up-to-date with the regulatory changes that affect the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04463732 (England and Wales)

Registered Charity number

1092921

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2023

Registered office

Barton Camp
Barton
Winscombe
Bristol
BS25 1DY

Trustees

A Osborne (Chair)
N Greenhalgh (Deputy Chair)
D Butler
J Dauban
P J Evans
W P George
E Greenhalgh
B Hall
T A Hood
A R Hurditch
N R Hyde
D B M Worthington (resigned 31.12.23)
A Jones (appointed 5.11.23)

Company Secretary

Ovalsec Limited

Independent Examiner

Andrew Jordan FCA
Haines Watts (Western) Limited
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

Solicitors

Osborne Clarke
2 Temple Back East
Temple Quay
Bristol
BS1 6EG

Bankers

National Westminster Bank Plc
PO Box 238
32 Corn Street
BS99 7UG

THE BRISTOL CHILDREN'S HELP SOCIETY

**Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 July 2024 and signed on its behalf by:

P J Evans - Trustee

**Independent Examiner's Report to the Trustees of
The Bristol Children's Help Society**

Independent examiner's report to the trustees of The Bristol Children's Help Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 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 charity'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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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 principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew Jordan FCA

Haines Watts (Western) Limited
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

31 July 2024

THE BRISTOL CHILDREN'S HELP SOCIETY

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	174,551	-	174,551	296,132
Charitable activities					
Provision of premises	5	137,613	-	137,613	112,716
Other trading activities	3	3,708	-	3,708	2,114
Investment income	4	4,820	-	4,820	910
Other income		2,139	-	2,139	127
Total		322,831	-	322,831	411,999
EXPENDITURE ON					
Raising funds		24,754	-	24,754	13,965
Charitable activities					
Provision of premises	6	135,445	119,574	255,019	228,314
Total		160,199	119,574	279,773	242,279
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	162,632 (100,600)	(119,574) 100,600	43,058 -	169,720 -
Net movement in funds		62,032	(18,974)	43,058	169,720
RECONCILIATION OF FUNDS					
Total funds brought forward		352,037	1,060,124	1,412,161	1,242,441
TOTAL FUNDS CARRIED FORWARD		414,069	1,041,150	1,455,219	1,412,161

The notes form part of these financial statements

Balance Sheet
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	-	1,041,150	1,041,150	979,899
CURRENT ASSETS					
Debtors	13	7,932	-	7,932	17,886
Cash at bank		421,980	-	421,980	431,361
		<u>429,912</u>	-	<u>429,912</u>	<u>449,247</u>
CREDITORS					
Amounts falling due within one year	14	(15,843)	-	(15,843)	(16,985)
		<u>414,069</u>	-	<u>414,069</u>	<u>432,262</u>
NET CURRENT ASSETS					
		<u>414,069</u>	-	<u>414,069</u>	<u>432,262</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>414,069</u>	1,041,150	<u>1,455,219</u>	1,412,161
NET ASSETS					
		<u>414,069</u>	<u>1,041,150</u>	<u>1,455,219</u>	<u>1,412,161</u>
FUNDS					
Unrestricted funds	15			414,069	352,037
Restricted funds				1,041,150	1,060,124
				<u>1,455,219</u>	<u>1,412,161</u>
TOTAL FUNDS					
				<u>1,455,219</u>	<u>1,412,161</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31 DECEMBER 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2024 and were signed on its behalf by:

A Osborne - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when received by or on behalf of the charitable company. Income tax recoverable on gift aid donations is recognised when the related income is recognised. Grants and legacies to the Society are accounted for as soon as the Society is notified of its legal entitlement and the amount due. Rental income from the lettings is recognised when the income is receivable. Deposits and receipts for bookings in future periods are deferred. Other income is recognised on a receipts basis.

The value of services provided by volunteers has not been included.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Improvements to property are not being depreciated due to these assets still being under construction in the year to 31 December 2023.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods, facilities and services

The value of services provided by volunteers is not incorporated into the financial statements.

Where goods or service are provided to the charity as a donation that would normally be purchased from suppliers, the contributions are included in the financial statements as an estimate based on the value of the contribution.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial instruments

The charity only has financial assets and 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.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Financial liabilities are derecognised when, and only when, the charity's contractual obligations are discharged, cancelled, or they expire.

Accounting judgements

No judgements (apart from those involving estimates mentioned above) have been made in the process of applying the above accounting policies.

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift aid	1,742	2,997
Grants and donations	172,809	293,135
	<u>174,551</u>	<u>296,132</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Energy feed-in tariffs	3,708	2,114
	<u>3,708</u>	<u>2,114</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	4,820	910
	<u>4,820</u>	<u>910</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Holiday rents	137,613	112,716
Activity Provision of premises	<u>137,613</u>	<u>112,716</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Provision of premises	251,974	3,045	255,019
	<u>251,974</u>	<u>3,045</u>	<u>255,019</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Running costs	212,625	190,730
Depreciation	35,542	34,489
Loss on sale of assets	3,807	-
	<u>251,974</u>	<u>225,219</u>

8. SUPPORT COSTS

	Governance costs
	£
Provision of premises	<u>3,045</u>

Support costs, included in the above, are as follows:

Governance costs

	2023	2022
	Provision of premises	Total activities
	£	£
Examiner's remuneration for independent examination and accounts preparation	<u>3,045</u>	<u>3,095</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	1,700	1,750
Independent examiners' fees	1,345	1,345
Depreciation - owned assets	35,542	34,489
Deficit on disposal of fixed assets	<u>3,807</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	174,132	122,000	296,132
Charitable activities			
Provision of premises	112,716	-	112,716
Other trading activities	2,114	-	2,114
Investment income	910	-	910
Other income	127	-	127
Total	<u>289,999</u>	<u>122,000</u>	<u>411,999</u>
EXPENDITURE ON			
Raising funds	13,965	-	13,965
Charitable activities			
Provision of premises	181,544	46,770	228,314
Total	<u>195,509</u>	<u>46,770</u>	<u>242,279</u>
NET INCOME	94,490	75,230	169,720
RECONCILIATION OF FUNDS			
Total funds brought forward	257,547	984,894	1,242,441
TOTAL FUNDS CARRIED FORWARD	<u><u>352,037</u></u>	<u><u>1,060,124</u></u>	<u><u>1,412,161</u></u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023	1,195,824	84,618	277,674	1,558,116
Additions	89,942	10,658	-	100,600
Disposals	-	-	(41,301)	(41,301)
Reclassification	46,899	(46,899)	-	-
At 31 December 2023	<u>1,332,665</u>	<u>48,377</u>	<u>236,373</u>	<u>1,617,415</u>
DEPRECIATION				
At 1 January 2023	360,450	-	217,767	578,217
Charge for year	26,550	-	8,992	35,542
Eliminated on disposal	-	-	(37,494)	(37,494)
At 31 December 2023	<u>387,000</u>	<u>-</u>	<u>189,265</u>	<u>576,265</u>
NET BOOK VALUE				
At 31 December 2023	<u>945,665</u>	<u>48,377</u>	<u>47,108</u>	<u>1,041,150</u>
At 31 December 2022	<u>835,374</u>	<u>84,618</u>	<u>59,907</u>	<u>979,899</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	4,236	1,380
Gift aid debtor	1,663	4,672
VAT	2,033	11,834
	<u>7,932</u>	<u>17,886</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	<u>15,843</u>	<u>16,985</u>

15. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	352,037	162,632	(100,600)	414,069
Restricted funds				
Fixed Assets Fund	979,899	(39,349)	100,600	1,041,150
Gatehouse Fund	80,225	(80,225)	-	-
	<u>1,060,124</u>	<u>(119,574)</u>	<u>100,600</u>	<u>1,041,150</u>
TOTAL FUNDS	<u>1,412,161</u>	<u>43,058</u>	<u>-</u>	<u>1,455,219</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	322,831	(160,199)	162,632
Restricted funds			
Fixed Assets Fund	-	(39,349)	(39,349)
Gatehouse Fund	-	(80,225)	(80,225)
	<u>-</u>	<u>(119,574)</u>	<u>(119,574)</u>
TOTAL FUNDS	<u>322,831</u>	<u>(279,773)</u>	<u>43,058</u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General Fund	257,547	94,490	-	352,037
Restricted funds				
Fixed Assets Fund	934,894	(34,489)	79,494	979,899
Thatchers Grant Fund	50,000	(12,281)	(37,719)	-
Gatehouse Fund	-	122,000	(41,775)	80,225
	<u>984,894</u>	<u>75,230</u>	<u>-</u>	<u>1,060,124</u>
TOTAL FUNDS	<u>1,242,441</u>	<u>169,720</u>	<u>-</u>	<u>1,412,161</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	289,999	(195,509)	94,490
Restricted funds			
Fixed Assets Fund	-	(34,489)	(34,489)
Thatchers Grant Fund	-	(12,281)	(12,281)
Gatehouse Fund	122,000	-	122,000
	<u>122,000</u>	<u>(46,770)</u>	<u>75,230</u>
TOTAL FUNDS	<u>411,999</u>	<u>(242,279)</u>	<u>169,720</u>

The Fixed Assets Fund (restricted) reflects the net book value of the fixed assets capitalised. A transfer of £100,600 has been made from the general fund to reflect the value of capital improvements capitalised in the year.

The Thatcher Grant Fund (restricted) represented a gift of £50,000 from Thatchers of which £42,000 was towards children's play equipment and £8,000 towards the pool surround and signage. This fund was fully spent in the prior year.

The Gatehouse Fund (restricted) represented funds raised for the construction of a new Gatehouse, which have been fully spent in the year to 31 December 2023. The gatehouse has now been completed and transferred to the Fixed Asset Fund.

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2023

16. RELATED PARTY DISCLOSURES

During the year, B Hurditch who is also a trustee, was paid for overseeing the maintenance and running of the site a total of £13,000 (2022 - £8,000).

There were no further related party transactions in the year.

17. COMPANY LIMITED BY GUARANTEE

The charity is a private company limited by guarantee, registered in England and Wales, having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute £1 towards the costs of dissolution and liabilities incurred by the charity in the event of the company being wound up.

THE BRISTOL CHILDREN'S HELP SOCIETY

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	1,742	2,997
Grants and donations	172,809	293,135
	<u>174,551</u>	<u>296,132</u>
Other trading activities		
Energy feed-in tariffs	3,708	2,114
Investment income		
Bank interest receivable	4,820	910
Charitable activities		
Holiday rents	137,613	112,716
Other income		
Other income	2,139	127
	<u>322,831</u>	<u>411,999</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	24,754	13,965
Charitable activities		
Running costs	212,625	190,730
Freehold property	26,550	23,916
Fixtures and fittings	8,992	10,573
Loss on sale of tangible fixed assets	3,807	-
	<u>251,974</u>	<u>225,219</u>
Support costs		
Governance costs		
Examiner's remuneration for independent examination and accounts preparation	3,045	3,095
	<u>279,773</u>	<u>242,279</u>
Total resources expended		
Net income	<u>43,058</u>	<u>169,720</u>

This page does not form part of the statutory financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY

England & Wales - Charity number 1092921

Accounts

REGISTERED COMPANY NUMBER: 04463732 (England and Wales)
REGISTERED CHARITY NUMBER: 1092921

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
THE BRISTOL CHILDREN'S HELP SOCIETY

THE BRISTOL CHILDREN'S HELP SOCIETY

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The primary objective is to provide premises, at highly subsidised rates, that will assist childcare organisations in the provision of educational and respite breaks for children from financially and emotionally deprived backgrounds. This benefits young people by developing their self-confidence and social skills alongside practical life skills. We welcome all young people and we believe that this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our young people and volunteers.

Achievements and performance

With the passing of the Covid 19 pandemic Barton Camp was able to operate fully during the year and there was a consequent increase in the levels of attendance and income from previous levels.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund raising. In accordance with the Charities SORP, the value of volunteers is not included in the financial statements.

FINANCIAL REVIEW

Financial position

Income

The main source of income is donations and legacies with £296,132 (2021: £266,929) received in the year. Revenue from subsidised lets during the year recovered from the effects of Covid-19 in the prior years to £112,716 (2021:£54,737).

Expenditure

Expenditure on direct charitable activities during the year was £228,314 (2021: £151,457). Raising funds accounted for £13,965 (2021: £12,885) of our total spend.

Investment policy and objectives

Under the memorandum and articles of association the charity has the power to invest in any way the trustees wish subject to any consents or restrictions that may be required by law.

Reserves policy

The charity has a policy of holding, at the end of each financial year, sufficient free funds to finance the projected net normal running costs for the next twelve months. This reflects the need to have sufficient funds to meet respite and educational breaks already committed to for the following year and guard against unforeseen events, for example, Covid-19.

As at 31 December 2022 the charity had free reserves of £352,037 (2021: £257,547).

Funds donated for, or designated for, specific use are held in addition to the normal running costs reserve.

Restricted funds are not released for use and projects are not started until all of the funds required for that specific purpose have been raised.

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

The trustees consider that the charitable company will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved as it holds adequate cash reserves to function on shutdown for at least 12 months. The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

FUTURE PLANS

Plans for future periods

The Society has a rolling five year business plan.

Key elements of the plan are to:

- increase the number of children using the centre;
- improve our fundraising strategy through closer alliance with local firms and businesses; and
- improve use of social media and the internet to publicise our activities and attract support.

Independent examiner

Andrew Jordan of Haines Watts Bristol Limited has been appointed as independent examiner for the ensuing year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed on the basis of qualification and experience relevant to the charity's operations.

Induction and training of new trustees

The trustees undertake appropriate induction and training in order to understand the particular way the charity operates and to keep up-to-date with the regulatory changes that affect the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04463732 (England and Wales)

Registered Charity number

1092921

Registered office

Barton Camp
Barton
Winscombe
Bristol
BS25 1DY

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

A Osborne (Chair)
N Greenhalgh (Deputy Chair)
D Butler
J Dauban
P J Evans
W P George
E Greenhalgh
B Hall
T A Hood
A R Hurditch
N R Hyde
D B M Worthington

Company Secretary

Ovalsec Limited

Independent Examiner

Andrew Jordan FCA
Haines Watts
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

Solicitors

Osborne Clarke
2 Temple Back East
Temple Quay
Bristol
BS1 6EG

Bankers

National Westminster Bank Plc
PO Box 238
32 Corn Street
BS99 7UG

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 3 July 2023 and signed on its behalf by:

P J Evans - Trustee

**Independent Examiner's Report to the Trustees of
The Bristol Children's Help Society**

Independent examiner's report to the trustees of The Bristol Children's Help Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 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 charity'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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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 principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew Jordan FCA

Haines Watts
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

3 July 2023

THE BRISTOL CHILDREN'S HELP SOCIETY

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	174,132	122,000	296,132	266,929
Charitable activities					
Provision of premises	5	112,716	-	112,716	54,737
Other trading activities	3	2,114	-	2,114	3,054
Investment income	4	910	-	910	18
Other income		127	-	127	2,841
Total		289,999	122,000	411,999	327,579
EXPENDITURE ON					
Raising funds		13,965	-	13,965	12,885
Charitable activities					
Provision of premises	6	181,544	46,770	228,314	151,457
Total		195,509	46,770	242,279	164,342
NET INCOME		94,490	75,230	169,720	163,237
RECONCILIATION OF FUNDS					
Total funds brought forward		257,547	984,894	1,242,441	1,079,204
TOTAL FUNDS CARRIED FORWARD		352,037	1,060,124	1,412,161	1,242,441

The notes form part of these financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY (REGISTERED NUMBER: 04463732)

Balance Sheet
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	-	979,899	979,899	934,894
CURRENT ASSETS					
Debtors	13	17,886	-	17,886	23,277
Cash at bank		351,136	80,225	431,361	317,948
		<u>369,022</u>	<u>80,225</u>	<u>449,247</u>	<u>341,225</u>
CREDITORS					
Amounts falling due within one year	14	(16,985)	-	(16,985)	(33,678)
		<u>352,037</u>	<u>80,225</u>	<u>432,262</u>	<u>307,547</u>
NET CURRENT ASSETS					
		<u>352,037</u>	<u>1,060,124</u>	<u>1,412,161</u>	<u>1,242,441</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>352,037</u>	<u>1,060,124</u>	<u>1,412,161</u>	<u>1,242,441</u>
NET ASSETS					
		<u>352,037</u>	<u>1,060,124</u>	<u>1,412,161</u>	<u>1,242,441</u>
FUNDS					
Unrestricted funds	15			352,037	257,547
Restricted funds				1,060,124	984,894
				<u>1,412,161</u>	<u>1,242,441</u>
TOTAL FUNDS					
				<u>1,412,161</u>	<u>1,242,441</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 DECEMBER 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 July 2023 and were signed on its behalf by:

A Osborne - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when received by or on behalf of the Society. Income tax recoverable on gift aid donations is recognised when the related income is recognised. Grants and legacies to the Society are accounted for as soon as the Society is notified of its legal entitlement and the amount due. Rental income from the lettings is recognised when the income is receivable. Deposits and receipts for bookings in future periods are deferred. Other income is recognised on a receipts basis.

The value of services provided by volunteers has not been included.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Improvements to property are not being depreciated due to these assets still being under construction in the year to 31 December 2022.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods, facilities and services

The value of services provided by volunteers is not incorporated into the financial statements.

Where goods or service are provided to the charity as a donation that would normally be purchased from suppliers, the contributions are included in the financial statements as an estimate based on the value of the contribution.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial instruments

The charity only has financial assets and 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.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Financial liabilities are derecognised when, and only when, the charity's contractual obligations are discharged, cancelled, or they expire.

Accounting judgements

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies .

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. DONATIONS AND LEGACIES		2022	2021
		£	£
Gift aid		2,997	1,724
Legacies		-	10,002
Grants and donations		293,135	255,203
		<u>296,132</u>	<u>266,929</u>
3. OTHER TRADING ACTIVITIES		2022	2021
		£	£
Energy feed-in tariffs		2,114	3,054
		<u>2,114</u>	<u>3,054</u>
4. INVESTMENT INCOME		2022	2021
		£	£
Bank interest receivable		910	18
		<u>910</u>	<u>18</u>
5. INCOME FROM CHARITABLE ACTIVITIES		2022	2021
		£	£
Holiday rents	Activity	112,716	54,737
	Provision of premises		
		<u>112,716</u>	<u>54,737</u>
6. CHARITABLE ACTIVITIES COSTS			
		Direct	Support
		Costs (see	costs (see
		note 7)	note 8)
		£	£
Provision of premises		225,219	3,095
		<u>225,219</u>	<u>3,095</u>
			Totals
			£
			228,314
			<u>228,314</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Running costs	190,730	112,213
Depreciation	34,489	36,354
	<u>225,219</u>	<u>148,567</u>

8. SUPPORT COSTS

Provision of premises	<u>3,095</u>	Governance costs £ <u>3,095</u>
-----------------------	---------------------	--

Support costs, included in the above, are as follows:

Governance costs

	2022	2021
	Provision of premises £	Total activities £
Examiner's remuneration for independent examination and accounts preparation	<u>3,095</u>	<u>2,890</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	1,750	1,750
Independent examiners' fees	1,345	1,140
Depreciation - owned assets	<u>34,489</u>	<u>36,354</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	216,929	50,000	266,929
Charitable activities			
Provision of premises	54,737	-	54,737
Other trading activities	3,054	-	3,054
Investment income	18	-	18
Other income	2,841	-	2,841
Total	<u>277,579</u>	<u>50,000</u>	<u>327,579</u>
EXPENDITURE ON			
Raising funds	12,885	-	12,885
Charitable activities			
Provision of premises	115,103	36,354	151,457
Total	<u>127,988</u>	<u>36,354</u>	<u>164,342</u>
NET INCOME	149,591	13,646	163,237
Transfers between funds	(1,365)	1,365	-
Net movement in funds	148,226	15,011	163,237
RECONCILIATION OF FUNDS			
Total funds brought forward	109,321	969,883	1,079,204
TOTAL FUNDS CARRIED FORWARD	<u><u>257,547</u></u>	<u><u>984,894</u></u>	<u><u>1,242,441</u></u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2022	1,195,824	5,124	277,674	1,478,622
Additions	-	79,494	-	79,494
	<u>1,195,824</u>	<u>84,618</u>	<u>277,674</u>	<u>1,558,116</u>
At 31 December 2022	1,195,824	84,618	277,674	1,558,116
DEPRECIATION				
At 1 January 2022	336,534	-	207,194	543,728
Charge for year	23,916	-	10,573	34,489
	<u>360,450</u>	<u>-</u>	<u>217,767</u>	<u>578,217</u>
At 31 December 2022	360,450	-	217,767	578,217
NET BOOK VALUE				
At 31 December 2022	835,374	84,618	59,907	979,899
	<u>835,374</u>	<u>84,618</u>	<u>59,907</u>	<u>979,899</u>
At 31 December 2021	859,290	5,124	70,480	934,894
	<u>859,290</u>	<u>5,124</u>	<u>70,480</u>	<u>934,894</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,380	18,793
Gift aid debtor	4,672	4,484
VAT	11,834	-
	<u>17,886</u>	<u>23,277</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
VAT	-	1,482
Accruals and deferred income	16,985	32,196
	<u>16,985</u>	<u>33,678</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General Fund	257,547	94,490	-	352,037
Restricted funds				
Fixed Assets Fund	934,894	(34,489)	79,494	979,899
Thatchers Grant Fund	50,000	(12,281)	(37,719)	-
Gatehouse Fund	-	122,000	(41,775)	80,225
	<u>984,894</u>	<u>75,230</u>	<u>-</u>	<u>1,060,124</u>
TOTAL FUNDS	<u>1,242,441</u>	<u>169,720</u>	<u>-</u>	<u>1,412,161</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	289,999	(195,509)	94,490
Restricted funds			
Fixed Assets Fund	-	(34,489)	(34,489)
Thatchers Grant Fund	-	(12,281)	(12,281)
Gatehouse Fund	122,000	-	122,000
	<u>122,000</u>	<u>(46,770)</u>	<u>75,230</u>
TOTAL FUNDS	<u>411,999</u>	<u>(242,279)</u>	<u>169,720</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General Fund	109,321	149,591	(1,365)	257,547
Restricted funds				
Fixed Assets Fund	969,883	(36,354)	1,365	934,894
Thatchers Grant Fund	-	50,000	-	50,000
	<u>969,883</u>	<u>13,646</u>	<u>1,365</u>	<u>984,894</u>
TOTAL FUNDS	<u>1,079,204</u>	<u>163,237</u>	<u>-</u>	<u>1,242,441</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	277,579	(127,988)	149,591
Restricted funds			
Fixed Assets Fund	-	(36,354)	(36,354)
Thatchers Grant Fund	50,000	-	50,000
	<u>50,000</u>	<u>(36,354)</u>	<u>13,646</u>
TOTAL FUNDS	<u>327,579</u>	<u>(164,342)</u>	<u>163,237</u>

The Fixed Assets Fund (restricted) reflects the net book value of the fixed assets capitalised. A transfer of £79,494 has been made from the respective restricted receipts to reflect the value of improvements capitalised in the year.

The Thatcher Grant Fund (restricted) represents a gift from Thatchers of which £42,000 is towards children's play equipment and £8,000 towards the pool surround and signage.

The Gatehouse Fund (restricted) represents funds raised for the construction of a new Gatehouse.

16. RELATED PARTY DISCLOSURES

During the year, Bert Hurditch who is also a trustee, was paid in his capacity as overseeing the maintenance and running of the site a total of £8,000 (2021 - £6,000).

There were no further related party transactions in the year.

17. COMPANY LIMITED BY GUARANTEE

The charity is a private company limited by guarantee, registered in England and Wales, having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute £1 towards the costs of dissolution and liabilities incurred by the charity in the event of the company being wound up.

THE BRISTOL CHILDREN'S HELP SOCIETY

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	2,997	1,724
Legacies	-	10,002
Grants and donations	293,135	255,203
	<u>296,132</u>	<u>266,929</u>
Other trading activities		
Energy feed-in tariffs	2,114	3,054
Investment income		
Bank interest receivable	910	18
Charitable activities		
Holiday rents	112,716	54,737
Other income		
Other income	127	2,841
Total incoming resources	<u>411,999</u>	<u>327,579</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	13,965	12,885
Charitable activities		
Running costs	190,730	112,213
Freehold property	23,916	23,916
Fixtures and fittings	10,573	12,438
	<u>225,219</u>	<u>148,567</u>
Support costs		
Governance costs		
Examiner's remuneration for independent examination and accounts preparation	3,095	2,890
Total resources expended	<u>242,279</u>	<u>164,342</u>
Net income	<u>169,720</u>	<u>163,237</u>

This page does not form part of the statutory financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY

England & Wales - Charity number 1092921

Accounts

REGISTERED COMPANY NUMBER: 04463732 (England and Wales)
REGISTERED CHARITY NUMBER: 1092921

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
THE BRISTOL CHILDREN'S HELP SOCIETY

THE BRISTOL CHILDREN'S HELP SOCIETY

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Page
Trustees' Report	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The primary objective is to provide premises, at highly subsidised rates, that will assist childcare organisations in the provision of educational and respite breaks for children from financially and emotionally deprived backgrounds. This benefits young people by developing their self-confidence and social skills alongside practical life skills. We welcome all young people and we believe that this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our young people and volunteers.

Achievements and performance

With Covid-19 still having an impact on the ability of Barton Camp to operate fully during the year there was a reduced level of attendance and consequent reduction in the level of income from normal levels. During the closed periods the trustees took the opportunity to carry out maintenance work and it was then able to open as soon as the government rules allowed us to safely do so.

Queen's Award for Voluntary Service

In June 2020 BCHS received the Queen's Award for Voluntary Service which is the highest award a voluntary group can receive in the UK.

The Award recognises the outstanding work undertaken by volunteer groups over many years in order to benefit their local communities.

Tom Hood, BCHS President, reports "I am delighted that our dedicated team of volunteers has been recognised for all their hard work and commitment to helping the lives of disadvantaged children and young people"

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund raising. In accordance with the Charities SORP, the value of volunteers is not included in the financial statements.

FINANCIAL REVIEW

Financial position

Income

The main source of income is donations and legacies with £266,929 (2020 - £133,989) received in the year. Revenue from subsidised lets during the year recovered from the effects of Covid-19 in the prior year to £54,737 (2020: £2,191).

Expenditure

Expenditure on direct charitable activities during the year was £151,457 (2020: £206,687). Raising funds accounted for £12,885 (2020: £15,012) of our total spend.

Investment policy and objectives

Under the memorandum and articles of association the charity has the power to invest in any way the trustees wish subject to any consents or restrictions that may be required by law.

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Reserves policy

The charity has a policy of holding, at the end of each financial year, sufficient free funds to finance the projected net normal running costs for the next twelve months. This reflects the need to have sufficient funds to meet respite and educational breaks already committed to for the following year and guard against unforeseen events, for example, Covid-19.

As at 31 December 2021 the charity had free reserves of £257,547 (2020 - £109,321).

Funds donated for, or designated for, specific use are held in addition to the normal running costs reserve.

Restricted funds are not released for use and projects are not started until all of the funds required for that specific purpose have been raised.

The trustees consider that the charitable company will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved as it holds adequate cash reserves to function on shutdown for at least 12 months. The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

FUTURE PLANS

Plans for future periods

The Society has a rolling five year business plan.

Key elements of the plan are to:

- increase the number of children using the centre;
- improve our fundraising strategy through closer alliance with local firms and businesses; and
- improve use of social media and the internet to publicise our activities and attract support.

Independent examiner

Geoffrey Speirs of Haines Watts Bristol Limited has been appointed as independent examiner for the ensuing year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed on the basis of qualification and experience relevant to the charity's operations.

Induction and training of new trustees

The trustees undertake appropriate induction and training in order to understand the particular way the charity operates and to keep up-to-date with the regulatory changes that affect the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04463732 (England and Wales)

Registered Charity number

1092921

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2021

Registered office

Barton Camp
Barton
Winscombe
Bristol
BS25 1DY

Trustees

D Butler
P J Evans
W P George
B Hall
R D Hollis (resigned 12.5.21)
T A Hood
A R Hurditch
N R Hyde
A Osborne (appointed Chair 12 May 2021)
D B M Worthington
N Greenhalgh (appointed Deputy Chair 12 May 2021)
E Greenhalgh (appointed 31.3.21)
J Dauban (appointed 28.7.21)

Company Secretary

Ovalsec Limited

Independent Examiner

Geoffrey Speirs FCA
ICAEW
Haines Watts
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

Solicitors

Osborne Clarke
2 Temple Back East
Temple Quay
Bristol
BS1 6EG

Bankers

National Westminster Bank Plc
PO Box 238
32 Corn Street
BS99 7UG

THE BRISTOL CHILDREN'S HELP SOCIETY

**Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28 September 2022 and signed on its behalf by:

P J Evans - Trustee

**Independent Examiner's Report to the Trustees of
The Bristol Children's Help Society**

Independent examiner's report to the trustees of The Bristol Children's Help Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 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 charity'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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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:

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 principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Geoffrey Speirs FCA
ICAEW
Haines Watts
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

28 September 2022

THE BRISTOL CHILDREN'S HELP SOCIETY

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		216,929	50,000	266,929	133,989
Charitable activities					
Provision of premises		54,737	-	54,737	2,191
Other trading activities	2	3,054	-	3,054	2,600
Investment income	3	18	-	18	122
Other income		2,841	-	2,841	-
Total		277,579	50,000	327,579	138,902
EXPENDITURE ON					
Raising funds		12,885	-	12,885	15,012
Charitable activities					
Provision of premises	5	115,103	36,354	151,457	206,687
Total		127,988	36,354	164,342	221,699
NET INCOME/(EXPENDITURE)		149,591	13,646	163,237	(82,797)
Transfers between funds	14	(1,365)	1,365	-	-
Net movement in funds		148,226	15,011	163,237	(82,797)
RECONCILIATION OF FUNDS					
Total funds brought forward		109,321	969,883	1,079,204	1,162,001
TOTAL FUNDS CARRIED FORWARD		257,547	984,894	1,242,441	1,079,204

The notes form part of these financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY

**Balance Sheet
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	-	934,894	934,894	969,883
CURRENT ASSETS					
Debtors	12	23,277	-	23,277	9,108
Cash at bank		267,948	50,000	317,948	123,539
		291,225	50,000	341,225	132,647
CREDITORS					
Amounts falling due within one year	13	(33,678)	-	(33,678)	(23,326)
NET CURRENT ASSETS					
		257,547	50,000	307,547	109,321
TOTAL ASSETS LESS CURRENT LIABILITIES					
		257,547	984,894	1,242,441	1,079,204
NET ASSETS					
		257,547	984,894	1,242,441	1,079,204
FUNDS					
	14			257,547	109,321
Unrestricted funds				984,894	969,883
Restricted funds					
TOTAL FUNDS					
				1,242,441	1,079,204

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY

Balance Sheet - continued
31 DECEMBER 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2022 and were signed on its behalf by:

P J Evans - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the Covid-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charitable company's current and future financial position as explained in the Trustees' Report Reserves Policy section. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when received by or on behalf of the Society. Income tax recoverable on gift aid donations is recognised when the related income is recognised. Grants and legacies to the Society are accounted for as soon as the Society is notified of its legal entitlement and the amount due. Rental income from the lettings is recognised when the income is receivable. Deposits and receipts for bookings in future periods are deferred. Other income is recognised on a receipts basis.

The value of services provided by volunteers has not been included.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Improvements to property are not being depreciated due to these assets still being under construction in the year to 31 December 2021.

Taxation

The charity is exempt from corporation tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods, facilities and services

The value of services provided by volunteers is not incorporated into the financial statements.

Where goods or service are provided to the charity as a donation that would normally be purchased from suppliers, the contributions are included in the financial statements as an estimate based on the value of the contribution.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Financial liabilities are derecognised when, and only when, the charity's contractual obligations are discharged, cancelled, or they expire.

Accounting judgements

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. OTHER TRADING ACTIVITIES		2021	2020
		£	£
Energy feed-in tariffs		3,054	2,600
		<u> </u>	<u> </u>
3. INVESTMENT INCOME		2021	2020
		£	£
Bank interest receivable		18	122
		<u> </u>	<u> </u>
4. INCOME FROM CHARITABLE ACTIVITIES		2021	2020
		£	£
Holiday rents	Activity		
	Provision of premises	54,737	2,191
		<u> </u>	<u> </u>
5. CHARITABLE ACTIVITIES COSTS			
		Direct	Support
		Costs (see	costs (see
		note 6)	note 7)
		£	£
Provision of premises		148,567	2,890
		<u> </u>	<u> </u>
			Totals
			£
			151,457
			<u> </u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES		2021	2020
		£	£
Running costs		112,213	165,329
Depreciation		36,354	38,548
		<u> </u>	<u> </u>
		148,567	203,877
		<u> </u>	<u> </u>

The exceptional item in the prior year represents the repayment of VAT reclaimed..

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

7. SUPPORT COSTS

	Governance costs £
Provision of premises	<u><u>2,890</u></u>

Support costs, included in the above, are as follows:

Governance costs

	2021	2020
	Provision of premises £	Total activities £
Examiner's remuneration for independent examination and accounts preparation	<u><u>2,890</u></u>	<u><u>2,810</u></u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Accountancy fees	1,750	1,700
Independent examiners' fees	1,140	1,110
Depreciation - owned assets	<u><u>36,354</u></u>	<u><u>38,548</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,989	-	133,989
Charitable activities			
Provision of premises	2,191	-	2,191
Other trading activities	2,600	-	2,600
Investment income	122	-	122
Total	<u>138,902</u>	<u>-</u>	<u>138,902</u>
EXPENDITURE ON			
Raising funds	15,012	-	15,012
Charitable activities			
Provision of premises	168,139	38,548	206,687
Total	<u>183,151</u>	<u>38,548</u>	<u>221,699</u>
NET INCOME/(EXPENDITURE)	(44,249)	(38,548)	(82,797)
Transfers between funds	(3,759)	3,759	-
Net movement in funds	(48,008)	(34,789)	(82,797)
RECONCILIATION OF FUNDS			
Total funds brought forward	157,329	1,004,672	1,162,001
TOTAL FUNDS CARRIED FORWARD	<u><u>109,321</u></u>	<u><u>969,883</u></u>	<u><u>1,079,204</u></u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021	1,195,824	3,759	277,674	1,477,257
Additions	-	1,365	-	1,365
	<u>1,195,824</u>	<u>5,124</u>	<u>277,674</u>	<u>1,478,622</u>
At 31 December 2021	1,195,824	5,124	277,674	1,478,622
DEPRECIATION				
At 1 January 2021	312,618	-	194,756	507,374
Charge for year	23,916	-	12,438	36,354
	<u>336,534</u>	<u>-</u>	<u>207,194</u>	<u>543,728</u>
At 31 December 2021	336,534	-	207,194	543,728
NET BOOK VALUE				
At 31 December 2021	<u>859,290</u>	<u>5,124</u>	<u>70,480</u>	<u>934,894</u>
At 31 December 2020	<u>883,206</u>	<u>3,759</u>	<u>82,918</u>	<u>969,883</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	18,793	-
Gift aid debtor	4,484	5,437
VAT	-	3,671
	<u>23,277</u>	<u>9,108</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
VAT	1,482	-
Accruals and deferred income	32,196	23,326
	<u>33,678</u>	<u>23,326</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

14. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	109,321	149,591	(1,365)	257,547
Restricted funds				
Tangible Fixed Assets	969,883	(36,354)	1,365	934,894
Thatcher grant	-	50,000	-	50,000
	<u>969,883</u>	<u>13,646</u>	<u>1,365</u>	<u>984,894</u>
TOTAL FUNDS	<u>1,079,204</u>	<u>163,237</u>	<u>-</u>	<u>1,242,441</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	277,579	(127,988)	149,591
Restricted funds			
Tangible Fixed Assets	-	(36,354)	(36,354)
Thatcher grant	50,000	-	50,000
	<u>50,000</u>	<u>(36,354)</u>	<u>13,646</u>
TOTAL FUNDS	<u>327,579</u>	<u>(164,342)</u>	<u>163,237</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	157,329	(44,249)	(3,759)	109,321
Restricted funds				
Tangible Fixed Assets	1,004,672	(38,548)	3,759	969,883
TOTAL FUNDS	<u>1,162,001</u>	<u>(82,797)</u>	<u>-</u>	<u>1,079,204</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2021

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,902	(183,151)	(44,249)
Restricted funds			
Tangible Fixed Assets	-	(38,548)	(38,548)
TOTAL FUNDS	<u>138,902</u>	<u>(221,699)</u>	<u>(82,797)</u>

The Fixed Asset restricted fund reflects the net book value of the fixed assets capitalised. A transfer of £3,759 was made from the General fund to reflect the spend on assets under construction.

The Thatcher Grant fund represents a gift from Thatchers of which £42,000 is towards children's play equipment and £8,000 towards the pool surround and signage.

15. RELATED PARTY DISCLOSURES

During the year, AR Hurditch, who is also a trustee, was paid in his capacity as overseeing the maintenance and running of the site a total of £6,000 (2020 - £12,200).

There were no further related party transactions in the year.

16. COMPANY LIMITED BY GUARANTEE

The charity is a private company limited by guarantee, registered in England and Wales, having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute £1 towards the costs of dissolution and liabilities incurred by the charity in the event of the company being wound up.

THE BRISTOL CHILDREN'S HELP SOCIETY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and grants	265,205	132,043
Gift aid	1,724	1,946
	<u>266,929</u>	<u>133,989</u>
Other trading activities		
Energy feed-in tariffs	3,054	2,600
Investment income		
Bank interest receivable	18	122
Charitable activities		
Holiday rents	54,737	2,191
Other income		
Other income	2,841	-
	<u>327,579</u>	<u>138,902</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	12,885	15,012
Charitable activities		
Running costs	112,213	165,329
Freehold property	23,916	23,916
Fixtures and fittings	12,438	14,632
	<u>148,567</u>	<u>203,877</u>
Support costs		
Governance costs		
Examiner's remuneration for independent examination and accounts preparation	2,890	2,810
	<u>164,342</u>	<u>221,699</u>
Total resources expended		
Net income/(expenditure)	<u><u>163,237</u></u>	<u><u>(82,797)</u></u>

This page does not form part of the statutory financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY

England & Wales - Charity number 1092921

Accounts

REGISTERED COMPANY NUMBER: 04463732 (England and Wales)
REGISTERED CHARITY NUMBER: 1092921

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2020
for
THE BRISTOL CHILDREN'S HELP SOCIETY

THE BRISTOL CHILDREN'S HELP SOCIETY

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Page
Trustees' Report	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 16

**Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The primary objective is to provide premises, at highly subsidised rates, that will assist childcare organisations in the provision of educational and respite breaks for children from financially and emotionally deprived backgrounds. This benefits young people by developing their self-confidence and social skills alongside practical life skills. We welcome all young people and we believe that this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our young people and volunteers.

Achievements and performance

We have not been able to operate Barton Camp at all this year due to government restrictions as a result of the Covid-19 pandemic. The trustees' strategy has been to maintain the fabric of the premises and maintain the services at the least possible cost ready to reopen to our target children as soon as government rules allow us to safely do so.

Queen's Award for Voluntary Service

In June 2020 BCHS received the Queen's Award for Voluntary Service which is the highest award a voluntary group can receive in the UK.

The Award recognises the outstanding work undertaken by volunteer groups over many years in order to benefit their local communities.

Tom Hood, BCHS President, reports "I am delighted that our dedicated team of volunteers has been recognised for all their hard work and commitment to helping the lives of disadvantaged children and young people"

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund raising. In accordance with the Charities SORP, the value of volunteers is not included in the financial statements.

FINANCIAL REVIEW

Financial position

Income

Revenue from subsidised lets during the year was significantly reduced as a result of Covid-19 being £2,191 (2019: £128,653)

Expenditure

Expenditure on direct charitable activities during the year was £206,687 (2019: £265,509). Fundraising accounted for £15,012 (2019: £12,825) of our total spend.

Investment policy and objectives

Under the memorandum and articles of association the charity has the power to invest in any way the trustees wish subject to any consents or restrictions that may be required by law.

**Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2020**

FINANCIAL REVIEW

Reserves policy

The charity has a policy of holding, at the end of each financial year, sufficient free funds to finance the projected net normal running costs for the next twelve months. This reflects the need to have sufficient funds to meet respite and educational breaks already committed to for the following year and guard against unforeseen events, for example, Covid-19.

As at 31 December 2020 the charity had free reserves of £109,121 (2019 - £157,329).

Funds donated for, or designated for, specific use are held in addition to the normal running costs reserve.

Restricted funds are not released for use and projects are not started until all of the funds required for that specific purpose have been raised.

Covid-19

The trustees have considered the impact that the Covid-19 pandemic will have on the charitable company's current and future financial position. The charitable company has taken the following steps to mitigate the threats that COVID-19 may pose to the organisation:

- The Barton Camp has effectively been shut down with much reduced costs being incurred in respect of energy overheads, maintenance and security required
- Clients with bookings cancelled as a result of the government restrictions have been offered deferred bookings at a later date or given refunds of deposits paid.

The trustees consider that the charitable company will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved as it holds adequate cash reserves to function on shutdown for at least 12 months. The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

FUTURE PLANS

Plans for future periods

The Society has a rolling five year business plan.

Key elements of the plan are to:

- increase the number of children using the centre;
- improve our fundraising strategy through closer alliance with local firms and businesses; and
- improve use of social media and the internet to publicise our activities and attract support.

Independent examiner

Geoffrey Speirs of Haines Watts Bristol Limited has been appointed as independent examiner for the ensuing year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed on the basis of qualification and experience relevant to the charity's operations.

Induction and training of new trustees

The trustees undertake appropriate induction and training in order to understand the particular way the charity operates and to keep up-to-date with the regulatory changes that affect the charity.

Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04463732 (England and Wales)

Registered Charity number

1092921

Registered office

Barton Camp
Barton
Winscombe
Bristol
BS25 1DY

Trustees

D Butler
P J Evans
W P George
B Hall
R D Hollis
T A Hood
A R Hurditch
N R Hyde
A Osborne
D B M Worthington
N Greenhalgh

Company Secretary

Ovalsec Limited

Independent Examiner

Geoffrey Speirs FCA
ICAEW
Haines Watts
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Solicitors

Osborne Clarke
2 Temple Back East
Temple Quay
Bristol
BS1 6EG

Bankers

National Westminster Bank Plc
PO Box 238
32 Corn Street
BS99 7UG

**Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 March 2021 and signed on its behalf by:

R D Hollis - Trustee

Independent Examiner's Report to the Trustees of The Bristol Children's Help Society

Independent examiner's report to the trustees of The Bristol Children's Help Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 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 charity'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:

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 principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Matter of concern identified

The Trustees' view on the impact of Covid-19 is disclosed in the Trustee's Report and in the accounting policies note. However, not all future events or conditions can be predicted. The Covid-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's trade, customers, suppliers and wider economy.

Geoffrey Speirs FCA
ICAEW
Haines Watts
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

7 April 2021

THE BRISTOL CHILDREN'S HELP SOCIETY

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		133,989	-	133,989	159,533
Charitable activities					
Provision of premises	4	2,191	-	2,191	128,653
Other trading activities	2	2,600	-	2,600	3,643
Investment income	3	122	-	122	309
Total		138,902	-	138,902	292,138
EXPENDITURE ON					
Raising funds		15,012	-	15,012	12,825
Charitable activities					
Provision of premises	5	168,139	38,548	206,687	265,509
Total		183,151	38,548	221,699	278,334
NET INCOME/(EXPENDITURE)		(44,249)	(38,548)	(82,797)	13,804
Transfers between funds	14	(3,759)	3,759	-	-
Net movement in funds		(48,008)	(34,789)	(82,797)	13,804
RECONCILIATION OF FUNDS					
Total funds brought forward		157,329	1,004,672	1,162,001	1,148,197
TOTAL FUNDS CARRIED FORWARD		109,321	969,883	1,079,204	1,162,001

The notes form part of these financial statements

Balance Sheet
31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	11	-	969,883	969,883	1,004,672
CURRENT ASSETS					
Debtors	12	9,108	-	9,108	6,179
Cash at bank		123,539	-	123,539	181,091
		<u>132,647</u>	-	<u>132,647</u>	<u>187,270</u>
CREDITORS					
Amounts falling due within one year	13	(23,326)	-	(23,326)	(29,941)
		<u>109,321</u>	-	<u>109,321</u>	<u>157,329</u>
NET CURRENT ASSETS					
		<u>109,321</u>	-	<u>109,321</u>	<u>157,329</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>109,321</u>	969,883	<u>1,079,204</u>	1,162,001
NET ASSETS					
		<u>109,321</u>	969,883	<u>1,079,204</u>	<u>1,162,001</u>
FUNDS					
Unrestricted funds	14			109,321	157,329
Restricted funds				969,883	1,004,672
				<u>1,079,204</u>	<u>1,162,001</u>
TOTAL FUNDS					
				<u>1,079,204</u>	<u>1,162,001</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31 DECEMBER 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 March 2021 and were signed on its behalf by:

R D Hollis - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the Covid-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charitable company's current and future financial position as explained in the Trustees' Report Reserves Policy section. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when received by or on behalf of the Society. Income tax recoverable on gift aid donations is recognised when the related income is recognised. Grants and legacies to the Society are accounted for as soon as the Society is notified of its legal entitlement and the amount due. Rental income from the lettings is recognised when the income is receivable. Deposits and receipts for bookings in future periods are deferred. Other income is recognised on a receipts basis.

The value of services provided by volunteers has not been included.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods, facilities and services

The value of services provided by volunteers is not incorporated into the financial statements.

Where goods or service are provided to the charity as a donation that would normally be purchased from suppliers, the contributions are included in the financial statements as an estimate based on the value of the contribution.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Financial liabilities are derecognised when, and only when, the charity's contractual obligations are discharged, cancelled, or they expire.

Accounting judgements

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies .

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. OTHER TRADING ACTIVITIES		2020	2019
		£	£
Energy feed-in tariffs		2,600	3,643
		<u> </u>	<u> </u>
3. INVESTMENT INCOME		2020	2019
		£	£
Bank interest receivable		122	309
		<u> </u>	<u> </u>
4. INCOME FROM CHARITABLE ACTIVITIES		2020	2019
	Activity	£	£
Holiday rents	Provision of premises	2,191	128,653
		<u> </u>	<u> </u>
5. CHARITABLE ACTIVITIES COSTS			
		Direct Costs (see note 6)	Support costs (see note 7)
		£	£
Provision of premises		203,877	2,810
		<u> </u>	<u> </u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES		2020	2019
		£	£
Running costs		165,329	211,975
Camp costs		-	16,291
Depreciation		38,548	34,463
		<u> </u>	<u> </u>
		203,877	262,729
		<u> </u>	<u> </u>

The exceptional item in the prior year represents the repayment of VAT reclaimed..

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. SUPPORT COSTS

	Governance costs £
Provision of premises	<u><u>2,810</u></u>

Support costs, included in the above, are as follows:

Governance costs

	2020	2019
	Provision of premises £	Total activities £
Examiner's remuneration for independent examination and accounts preparation	<u><u>2,810</u></u>	<u><u>2,780</u></u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Accountancy fees	1,700	1,700
Independent examiners' fees	1,110	1,080
Depreciation - owned assets	<u><u>38,548</u></u>	<u><u>34,463</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	159,533	-	159,533
Charitable activities			
Provision of premises	128,653	-	128,653
Other trading activities	3,643	-	3,643
Investment income	309	-	309
Total	<u>292,138</u>	<u>-</u>	<u>292,138</u>
EXPENDITURE ON			
Raising funds	12,825	-	12,825
Charitable activities			
Provision of premises	265,509	-	265,509
Total	<u>278,334</u>	<u>-</u>	<u>278,334</u>
NET INCOME	<u>13,804</u>	<u>-</u>	<u>13,804</u>
Transfers between funds	<u>34,463</u>	<u>(34,463)</u>	<u>-</u>
Net movement in funds	48,267	(34,463)	13,804
RECONCILIATION OF FUNDS			
Total funds brought forward	109,062	1,039,135	1,148,197
TOTAL FUNDS CARRIED FORWARD	<u><u>157,329</u></u>	<u><u>1,004,672</u></u>	<u><u>1,162,001</u></u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020	1,195,824	-	277,674	1,473,498
Additions	-	3,759	-	3,759
At 31 December 2020	1,195,824	3,759	277,674	1,477,257
DEPRECIATION				
At 1 January 2020	288,702	-	180,124	468,826
Charge for year	23,916	-	14,632	38,548
At 31 December 2020	312,618	-	194,756	507,374
NET BOOK VALUE				
At 31 December 2020	883,206	3,759	82,918	969,883
At 31 December 2019	907,122	-	97,550	1,004,672

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	-	2,688
Gift aid debtor	5,437	3,491
VAT	3,671	-
	9,108	6,179

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
VAT	-	4,879
Accruals and deferred income	23,326	25,062
	23,326	29,941

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	157,329	(44,249)	(3,759)	109,321
Restricted funds				
Tangible Fixed Assets	1,004,672	(38,548)	3,759	969,883
TOTAL FUNDS	<u>1,162,001</u>	<u>(82,797)</u>	<u>-</u>	<u>1,079,204</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,902	(183,151)	(44,249)
Restricted funds			
Tangible Fixed Assets	-	(38,548)	(38,548)
TOTAL FUNDS	<u>138,902</u>	<u>(221,699)</u>	<u>(82,797)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	109,062	13,804	34,463	157,329
Restricted funds				
Tangible Fixed Assets	1,039,135	-	(34,463)	1,004,672
TOTAL FUNDS	<u>1,148,197</u>	<u>13,804</u>	<u>-</u>	<u>1,162,001</u>

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	292,138	(278,334)	13,804
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>292,138</u>	<u>(278,334)</u>	<u>13,804</u>

The Fixed Asset restricted fund reflects the net book value of the fixed assets capitalised. A transfer of £3,759 was made from the General fund to reflect the spend on assets under construction.

15. RELATED PARTY DISCLOSURES

During the year, AR Hurditch, who is also a trustee, was paid in his capacity as overseeing the maintenance and running of the site a total of £12,200 (2019 - £29,000). At the year end nil (2019 -£2,000) was owing to Mr Hurditch.

There were no further related party transactions in the year.

16. COMPANY LIMITED BY GUARANTEE

The charity is a private company limited by guarantee, registered in England and Wales, having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute £1 towards the costs of dissolution and liabilities incurred by the charity in the event of the company being wound up.