

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	4				
Provision of premises		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	5				
Provision of premises		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>-</u>	<u>132,647</u>	<u>187,270</u>
CREDITORS					
Amounts falling due within one year	13	(23,326)	-	(23,326)	(29,941)
NET CURRENT ASSETS		<u>109,321</u>	<u>-</u>	<u>109,321</u>	<u>157,329</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>109,321</u>	<u>969,883</u>	<u>1,079,204</u>	<u>1,162,001</u>
NET ASSETS		<u>109,321</u>	<u>969,883</u>	<u>1,079,204</u>	<u>1,162,001</u>
FUNDS	14				
Unrestricted funds				109,321	157,329
Restricted funds				969,883	1,004,672
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

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	<u>2,600</u>	<u>3,643</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest receivable	<u>122</u>	<u>309</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Holiday rents	<u>2,191</u>	<u>128,653</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Provision of premises	<u>203,877</u>	<u>2,810</u>	<u>206,687</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>203,877</u>	<u>262,729</u>

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

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 Provision of premises £	2019 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.

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

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	292,138	-	292,138
EXPENDITURE ON			
Raising funds	12,825	-	12,825
Charitable activities			
Provision of premises	265,509	-	265,509
Total	278,334	-	278,334
NET INCOME	13,804	-	13,804
Transfers between funds	34,463	(34,463)	-
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	157,329	1,004,672	1,162,001

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
	<u>1,195,824</u>	<u>3,759</u>	<u>277,674</u>	<u>1,477,257</u>
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
	<u>312,618</u>	<u>-</u>	<u>194,756</u>	<u>507,374</u>
At 31 December 2020	312,618	-	194,756	507,374
NET BOOK VALUE				
At 31 December 2020	<u>883,206</u>	<u>3,759</u>	<u>82,918</u>	<u>969,883</u>
At 31 December 2019	<u>907,122</u>	<u>-</u>	<u>97,550</u>	<u>1,004,672</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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>

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

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
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.