

Company registration number: 08917017

Charity registration number: 1156798

Bristol Early Years Teaching Consortium

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

G W Jones & Co ICJ Ltd
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Bristol Early Years Teaching Consortium

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Bristol Early Years Teaching Consortium

Reference and Administrative Details

Trustees	L E Driver P S Willmott J Hill I Clark N Theobald A Carrington
Secretary	E S Gossan
Principal Office	St Paul's Children's Centre Little Bishop Street Bristol BS2 9JF
Registered Office	St Paul's Children's Centre Little Bishop Street Bristol BS2 9JF
Company Registration Number	The charity is incorporated in England and Wales. 08917017
Charity Registration Number	1156798
Bankers	Lloyds Bank Plc Knowle Bristol 284 Wells Road Knowle Bristol BS4 2PY
Independent Examiner	G W Jones & Co ICJ Ltd Office 1 The Coach House 24-26 Station Road Shirehampton Bristol BS11 9TX
Accountants	G W Jones & Co ICJ Ltd Chartered Certified Accountants Office 1 The Coach House 24-26 Station Road Shirehampton Bristol BS11 9TX

Bristol Early Years Teaching Consortium

Trustees' Report

The trustees, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Public benefit

The Trustees have considered the guidance provided by the Charity Commission, and are satisfied that the activities of the Charitable Company satisfy the requirements for them to be considered in the public benefit.

Structure, governance and management

Bristol Early Years Teaching Consortium is a charitable company limited by guarantee, incorporated on 28 February 2014 and registered as a charity on 24 April 2014.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, are listed on page 1.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment and appointment of new trustees.

Trustees are appointed according to the Articles of association.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The charitable company is administered by its board of Trustees ("the Board"). Members of the Board are nominated representatives of the following bodies and organisations:

- St Paul's Nursery School and Children's Centre.

The charitable company has three independent Trustees, appointed by the nominated Trustees in accordance with its Articles of Association, one of whom takes on the role of independent Chair.

Due to the impact of Covid 19, there remains the need to reflect on the changing circumstances within the organisation, the Trustees are now starting again to review the organisational structure and the Articles of Association. The main focus of the organisation will not change.

Risk management

The major risks, to which the charity is exposed, as identified by the Trustees, have been reviewed and systems are being established to mitigate those risks.

There is a 'Covid specific' risk management statement in place. Financial sustainability has been identified as the major risk for the charity, as from 2020 it will no longer be in receipt of a government Teaching School Grant. A Key element in managing this financial risk is the development of long-term partnerships with funding providers, review of future funding opportunities and regular reports to the Trustees of the charity's financial status.

Objectives and activities

The objects of the charity are:

Bristol Early Years Teaching Consortium

Trustees' Report

- the advancement of education of children, particularly of Early Years age, in particular by providing education and training and developing the skills of practitioners of Early Years education;
- the advancement of education and the training of practitioners of Early Years education; and
- the promotion of social inclusion in particular among children of Early Years age and their families/carers who are socially excluded from society, or a part of society, as a result of their social and economic position, in particular through the education of children of Early Years age and practitioners of Early Years education.

BEYTC staff and volunteers

At the end the financial year (2020-2021) BEYTC did not employ any staff, nor did it have any volunteers. A member of St. Paul's Nursery School and Children's Centre remains responsible for the financial records of BEYTC and for recording Trustee's Meetings minutes. The financial support for this administration assistance was received from Bristol City Council.

Financial Review

BEYTC covered its costs over the period 1 April 2020 to 31 March 2021. The surplus at the end of the period was £11,294.

The Trustees are confident that there is sufficient working capital to meet BEYTC's obligations, as the projections that the Trustees have prepared indicate that the planned programme should continue to deliver enough income to cover costs. The organisation is still carrying forward £243,040 in reserves, of which £229,681 are restricted to specific programmes of work.

At the year end the charity's unrestricted fund reserves were £13,359 and the restricted fund reserves were £229,681.

Reserves policy.

In line with Charities Act requirements, the Trustees have reviewed their reserves policy for the Charity, which will aid them in exercising overall control over the financial affairs of the Charity.

It is considered prudent to maintain reserves to safeguard the Charity's operational commitments in the event of serious reductions or delays in income, or in the event of extraordinary costs arising.

Reserve levels are reviewed frequently by the Trustees as part of the management accounts review process.

Achievements and Outcomes

BEYTC continues to provide a wide range of development opportunities and support for Early Years settings across Bristol, including Continued Professional Development opportunities (eg training programmes, study days, study tours, setting visits, staff meetings, audits), 1:1 Leadership and support through deployment of Specialist Leaders of Education, Initial Teacher Training and Research.

Most of this support has had to be redesigned due to the global pandemic, with all face to face support ceasing during this last year. Our BEYTC providers have had to quickly learn how to best plan, deliver and engage our sector and learners online. They have also had to engage with the reforms to the Early Years Foundation Stage, as defined by the DfE. This has involved much new learning, working with new groups e.g. Early Adopters and considering how the new guidance can inform our offer. Despite the impact of Covid 19 on every school and setting, we have still had good engagement from local nurseries, childminders and schools. Our online offer means that we have seen practitioners from all over the country now accessing our support.

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Trustees' Report

Outcomes for Bristol's children in the early years continues to remain solid, however, impact of the lockdown can be seen in family wellbeing, Childrens resilience and their language and communication.

All local authority QA visits to settings have been paused this year, so there is little hard evidence of the impact of our support and development, other than anecdotal. But it has often been referred to as "inspiring" or "a lifeline".

Achievements by Area of Teaching School Delivery

BEYTC's activities are organised in to 3 main areas of teaching school delivery:

- Initial Teacher Training,
- Continued Professional Development and research
- School to School Support

Initial Teacher Training:

BEYTC provides the only specialist 3-7yrs Early Years and Primary route in the area, and works with the Cabot Learning Federation Institute as the local SCIT.

- In 19-20 BEYTC had 18 students (of these 16 unsalaried, 2 salaried) qualifying with PGCE.
- We also welcomed another cohort of 17 in September 2020, 16 of whom we expect to qualify this summer.
- Predictable our entire course had to be remodelled as we hit the pandemic, with all training, seminars, tutorials going online and school placements compromised by school/bubble closures.
- The programme remains popular, as we have a new cohort again of 18 starting in September 2021

Continued Professional Development:

- BEYTC's Continued Professional Development programme is still run directly by its member teaching school.
- Due to the pandemic all our facilitator standards, protocols etc. have been reviewed to as we moved to offer our CPD programme online again, included in this year's offer has been national speakers and other service providers.
- In 2020-21 BEYTC's CPD offer included 19 different courses for practitioners, teachers, leaders and managers.
- Courses cover the wider ares of: Response and Recovery in the EY's, Foundations for Literacy, Equalities in the EY's, Leadership and staff development, effective practice in the Early Years, EY Foundation Stage Reforms.
- Specialist Leaders of Education have also been providing free training in their areas of specialism (Letters and Sounds, Effective Characteristics of Learning, Curious 2s, SEND).
- Online booking has reduced administrative costs, training has been advertised through other teaching schools.
- Most significant we have improved our social media presence, data base, and developed our profile on TWITTER.
- 565 practitioners have accessed our training from all over the UK, with 98% of evaluations being outstanding/good.

School to School Support

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- The NLE that leads the Teaching School continues to work closely with the Local Authority and lead on systems leadership for the sector and provides leadership and mentoring support for new/vulnerable leaders across Bristol Early Years. She has also co-ordinated Tier 1 and 2 school support for other targeted schools in the region.
- 31 Specialists Leaders In Education are designated and deployed across Bristol by BEYTC , leading on CPD, research, representation and matched for intensive 1:1 support in settings/schools causing concern.
- Despite disruption to face to face meetings, BEYTC has continued to work with the 40 primary schools on their programme designed to develop the leadership of their Early Years provision in school.

Other Opportunities:

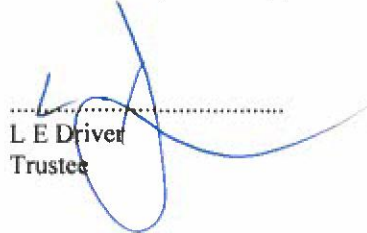
- BEYTC has been successful in a bid, working with Pen Green to provide written early years expert guidance for DfE website providing online training for the sector and also produce short films to support the text.
- BEYTC has also worked on a pilot to support 10 PVI Early Years settings to explore the reforms in the updated EYs foundation Stage.

With recent changes in the landscape of National Teaching Schools BEYTC will now start to rebrand as the Bristol Early Years Hub, but fulfilling the same role.

Small Company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 6 July 2021 and signed on its behalf by:


L E Driver
Trustee

Bristol Early Years Teaching Consortium

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Voluntary Income	3	42,929	306,910	349,839
Total Income		42,929	306,910	349,839
Expenditure on:				
Costs of Charitable Activities	4	-	(292,158)	(292,158)
Governance costs	5	(46,387)	-	(46,387)
Total Expenditure		(46,387)	(292,158)	(338,545)
Net (expenditure)/income		(3,458)	14,752	11,294
Net movement in funds		(3,458)	14,752	11,294
Reconciliation of funds				
Total funds brought forward		16,817	214,929	231,746
Total funds carried forward	13	13,359	229,681	243,040
	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Voluntary Income	3	26,686	217,020	243,706
Total Income		26,686	217,020	243,706
Expenditure on:				
Costs of Charitable Activities	4	-	(185,426)	(185,426)
Governance Costs	5	(23,482)	-	(23,482)
Total Expenditure		(23,482)	(185,426)	(208,908)
Net income		3,204	31,594	34,798
Net movement in funds		3,204	31,594	34,798
Reconciliation of funds				
Total funds brought forward		13,613	183,335	196,948
Total funds carried forward	13	16,817	214,929	231,746

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 13.

The notes on pages 8 to 14 form an integral part of these financial statements.

Bristol Early Years Teaching Consortium

(Registration number: 08917017)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	10	79,575	38,045
Cash at bank and in hand	11	<u>208,649</u>	<u>226,816</u>
		288,224	264,861
Creditors: Amounts falling due within one year	12	<u>(45,184)</u>	<u>(33,115)</u>
Net assets		<u>243,040</u>	<u>231,746</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	229,682	214,930
Unrestricted income funds			
Unrestricted funds		<u>13,358</u>	<u>16,816</u>
Total funds	13	<u>243,040</u>	<u>231,746</u>

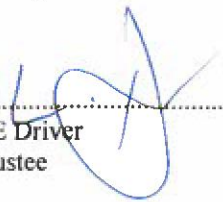
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 6 July 2021 and signed on their behalf by:


.....
L E Driver
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

St Paul's Children's Centre
Little Bishop Street
Bristol
BS2 9JF

The principal place of business is:

St Paul's Children's Centre
Little Bishop Street
Bristol
BS2 9JF

These financial statements were authorised for issue by the trustees on 6 July 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Bristol Early Years Teaching Consortium meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Voluntary income

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants, including capital grants; Government grants	42,929	306,910	349,839
Total for 2021	42,929	306,910	349,839
Total for 2020	26,686	217,020	243,706

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Expenditure

a) Costs of Charitable Activities

	Note	Restricted funds £	Total funds £
Other direct costs of generating voluntary income		292,158	292,158
Total for 2021		292,158	292,158
Total for 2020		185,426	185,426
			Total costs £

5 Governance costs

	Note	Unrestricted funds General £	Total funds £
Governance costs	6	46,387	46,387
Total for 2020		23,482	23,482

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £46,387 (2020 - £23,482) which relate directly to charitable activities. See note 6 for further details.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds General £	Total funds £
Audit and other assurance services	100%	4,420	4,420
Administration and leadership	100%	36,332	36,332
Total for 2021		40,752	40,752
Total for 2020		16,804	16,804

Governance costs

	Unrestricted funds General £	Total funds £
Marketing and publicity	90	90
Other governance costs	5,545	5,545
Allocated support costs	40,752	40,752
Total for 2021	46,387	46,387
Total for 2020	23,482	23,482

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Audit fees	4,420	2,110

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Debtors

	2021 £	2020 £
Trade debtors	<u>79,575</u>	<u>38,045</u>

11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>208,649</u>	<u>226,816</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	31,728	3,640
Other creditors	4,500	4,499
Accruals	<u>8,956</u>	<u>24,976</u>
	<u>45,184</u>	<u>33,115</u>

13 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted					
<i>General</i>					
Unrestricted fund	16,816	42,929	(46,387)	-	13,358
Restricted					
SLE	148,782	118,740	(160,473)	6,748	113,797
ITE & BPA	20,875	16,740	(41,560)	-	(3,945)
Paul Hamlyn grant	130	-	(130)	-	-
Other	13,459	-	(6,400)	(7,059)	-
Boolean maths	2,395	(2,395)	-	-	-
Cabot Learning Federation	29,250	114,500	(78,000)	-	65,750
Shared Ground Project	39	-	(350)	311	-
Bristol Standard Digitalisation	-	10,000	(905)	-	9,095
EYFS Reform Project	-	33,325	-	-	33,325
Bristol Early Years Research Website & QA	-	16,000	(4,340)	-	11,660
Total restricted	<u>214,930</u>	<u>306,910</u>	<u>(292,158)</u>	<u>-</u>	<u>229,682</u>

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Total funds	<u>231,746</u>	<u>349,839</u>	<u>(338,545)</u>	<u>-</u>	<u>243,040</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £		Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
Unrestricted fund	13,612	26,686	(23,482)		16,816
Restricted					
SLE	151,710	119,800	(122,728)		148,782
ITE & BPA	95	50,080	(29,300)		20,875
Paul Hamlyn grant	20,313	-	(20,183)		130
Other	11,338	4,000	(1,879)		13,459
Boolean maths	(120)	4,790	(2,275)		2,395
Cabot Learning Federation	-	29,250	-		29,250
Shared Ground Project	-	9,100	(9,061)		39
Total restricted funds	<u>183,336</u>	<u>217,020</u>	<u>(185,426)</u>		<u>214,930</u>
Total funds	<u>196,948</u>	<u>243,706</u>	<u>(208,908)</u>		<u>231,746</u>

14 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	<u>226,816</u>	<u>(18,167)</u>	<u>208,649</u>
Net debt	<u>226,816</u>	<u>(18,167)</u>	<u>208,649</u>
	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	<u>234,741</u>	<u>(7,925)</u>	<u>226,816</u>
Net debt	<u>234,741</u>	<u>(7,925)</u>	<u>226,816</u>

15 Related party transactions

There were no related party transactions in the year.

16 Parent and ultimate parent undertaking

There is no single controlling entity.

Bristol Early Years Teaching Consortium

Independent Examiner's Report to the trustees of Bristol Early Years Teaching Consortium

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of Bristol Early Years Teaching Consortium (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 Bristol Early Years Teaching Consortium 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.

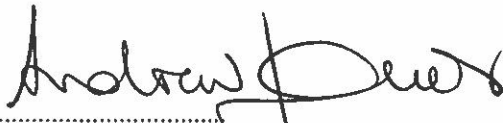
Independent examiner's statement

Since Bristol Early Years Teaching Consortium's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, 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 Bristol Early Years Teaching Consortium 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 Jones BA (Hons) FCCA
Association of Chartered Certified Accountants

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Bristol
BS11 9TX

Bristol Early Years Teaching Consortium

Independent Examiner's Report to the trustees of Bristol Early Years Teaching Consortium

6 July 2021

Bristol Early Years Teaching Consortium

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Bristol Early Years Teaching Consortium for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 6 July 2021 and signed on its behalf by:

.....
L E Driver
Trustee

