

## **Independent Examiner's Report to the Trustees of Bristol Children's Playhouse**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2023 which are set out on pages 6 to 12

### **Responsibilities and basis of report**

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and 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.

Dick Maule FCA The Cross House, South Woodchester GL5 5EL

Date 14.12.23

*Dick Maule FCA*

**Trustees' Annual Report and Financial Statements  
for the Year Ended March 31st 2023**

**Reference and Administration Information**

Charity Name: Bristol Children's Playhouse

Charity registration number: 1179331

Company registration number: 05400153

Charity's principal address: Berkeley Green Road, Eastville, Bristol, BS5 6LU

Trustees serving during the year:

Matthew Wild (Chair & Treasurer), Dean Williams, Eleanor Callen, Ewelina Wojcikiewica

Patron: Baroness Jean Corston

Independent Examiner: Dick Maule, The Cross House, South Woodchester, GL5 5EL

Bankers: National Westminster Bank, Fishponds Bristol (A) Branch, 778 Fishponds Road, Fishponds, Bristol, BS16 3TX.

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.

**Structure Governance and Management**

The charity is unincorporated and was registered as a charity on 26th April 1979 and is governed under a constitution which was last updated on 19th July 2001.

Bristol Children's Playhouse has a local provider agreement for the provision of free early education entitlement to 2, 3 and 4-year-olds.

**Recruitment and Appointment of Management Committee**

A management committee consisting of not more than 12 members is elected annually at the Annual General Meeting. The committee elects the honorary officers at the first meeting immediately after the AGM. The executive committee can co-opt not more than 4 additional people who are not necessarily members of the charity.

**Objectives and Activities**

Our aim is to safeguard and promote the welfare of children within the family and provide quality preschool education allowing children to gain positive experiences which will improve their confidence and self-esteem and aid their transition to the primary school setting. We work closely with Parents/Carers to provide an inclusive preschool experience. We encourage learning through play, positive self image and respect.

The main objectives of the charity:

- Provide a pre-school nursery with support for children with additional needs.
- Develop strong partnerships with parents.
- Allow children to enjoy daily outdoor play supporting a healthy lifestyle.
- Support children learning English as an additional language.
- Ensure all children feel included, which promotes their emotional well-being.
- Meet the needs of all children and help them achieve their full capability.
- Support parents to access specialist services.

### **Buildings and Outside Environment**

We kept our site and building safe and up-to-date and over the year we have ensured that we completed Health and Safety legal requirements. Some of them have been undertaken by Bristol City Council. These include:

PAT testing

Regular Fire call points tests

Smoke and fire alarms

Monthly playground and equipment checks

Regular Fire drills

Daily safety checks of outdoors spaces

Food hygiene assessment

### **Trustee Board**

Matthew Wild continued in his role as chair of trustees, treasurer and Ofsted nominated person. Dean Williams stepped down from the board of trustees on 7th December 2022. Eleanor Callen and Ewelina Wojcikiewica both joined the board of trustees on 7th December 2022.

### **Monitoring our service**

We are constantly monitoring our provision and the quality of service that we offer for children in numerous ways. This enables us to plan our service based on the needs of the families we support. This includes:

- Bristol Standard (quality assurance standard).
- Quarterly reports to Bristol City Council as part of the remit for the Local Provider Agreement funding to be released.
- Staff work with the Local Education Authority using the Quality Improvement Framework to review planning and improve standards of education for children.
- Monitoring from BAND (Bristol Association for Neighbourhood Daycare)
- Regular supervisions of all staff, including volunteers, and peer-to-peer reviews.

**How our activities deliver public benefit**

In one of the most deprived areas of Bristol and with an extremely diverse range of families from all cultures and backgrounds we are providing a nurturing setting which welcomes all families. The childcare they receive supports their development at this early stage of life and enables them to take those first stepping stones in life which will set them up in the future. We are aiming to develop the whole child and support them to become a valuable member of their community in their future. In turn we give support to those caring for the children - sharing advice, signposting to other resources and working with other agencies to bring benefit to the child. Where there is an identified need by one of our staff, we support the family to apply for council financial assistance as well as completing necessary monitoring documents to be able to receive funding for staff to work 1:1 with a statemented child. This benefits the child in having this in place prior to starting at Primary school so that support can continue to be put in place for that child's life in education.

Parents are encouraged to take part in extra-curricular activities and celebrations with their child at the Playhouse and have the opportunity to meet up with other new parents.

**Reserves Policy**

It is the aim of the charity to have general reserves equivalent to the total of 3 months running cost (roughly £45,000), total staff redundancy and sick pay entitlement for the highest paid employee. There is a need to hold reserves at this level to meet fluctuations in funding and enable the service provision to be managed efficiently.

**Financial Review**

During this period, we continued to seek financial savings where we could. We have carefully managed our budget to ensure we remain financially sustainable and we are pleased to see that we have weathered a tricky period with little notable financial impact.



### Trustees' responsibilities

The trustees (who are also directors of Bristol Children's Playhouse for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Signed on behalf of the charity's trustees

Trustee  (MATTHEW WILD) Trustee

Date: 14/12/23

Date:

## **Independent Examiner's Report to the Trustees of Bristol Children's Playhouse**

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### **Responsibilities and basis of report**

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### **Independent examiner's statement**

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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.

*Dick Maule FCA    The Cross House, South Woodchester GL5 5EL*

*Date*

**Bristol Childrens Playhouse Limited**

**Statement of Financial Activities  
for the year ended 31st. March 2023**

	Notes	Total 2023 £	2022 £
<b>Income</b>			
Donations and fundraising		-	447
Activities to generate funds:			
Membership		-	-
Fees		31,728	20,123
Sundry income		33	200
Interest received		65	1
<b>Incomes from charitable activities</b>			
Grants and contracts		<u>130,853</u>	<u>153,572</u>
<b>Total Income</b>		<u>162,680</u>	<u>174,343</u>
<b>Expenditure</b>	(5)		
Charitable activities		<u>160,268</u>	<u>167,972</u>
<b>Total expenditure</b>		<u>160,268</u>	<u>167,972</u>
<b>Net income/ [expenditure]</b>		<u>2,412</u>	<u>6,371</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		122,793	116,422
Transfers between funds		<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>		<u><u>125,205</u></u>	<u><u>122,793</u></u>

**Bristol Childrens Playhouse Limited**

Company number:

5400153**Balance Sheet as at 31st. March 2023**

		2023	2022
	Notes	£	£
<b>Tangible assets</b>		15,232	<u>17,921</u>
<b>Current assets</b>			
Debtors and prepayments	(3)	2,216	1,366
Cash at bank and in hand		<u>108,441</u>	<u>104,191</u>
		110,658	105,557
<b>Current liabilities</b>			
Creditors: amounts falling due within 12 months	(4)	<u>(685)</u>	<u>(685)</u>
<b>Net Current assets</b>		<u>109,973</u>	<u>104,872</u>
<b>Total assets</b>		<u><u>125,205</u></u>	<u><u>122,793</u></u>
<b>Restricted Funds</b>	(2)	-	-
<b>Unrestricted Funds</b>			
Designated Funds		15,233	17,921
General Funds		<u>109,972</u>	<u>104,872</u>
<b>Total Funds</b>		<u><u>125,205</u></u>	<u><u>122,793</u></u>

These financial statements were approved by the Trustees on.....

On behalf of the Trustees

MATTHEW WILDMatthew Wild

dated:- 14/12/23



## **Bristol Childrens Playhouse Limited**

### **Notes to the accounts for the year ended 31st. March 2023**

#### **(1) Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous years.

##### **(a) Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102.

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 1st January 2019 and the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

##### **(b) Fund accounting**

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### **(c) Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

# **Bristol Childrens Playhouse Limited**

## **Notes to the accounts for the year ended 31st. March 2023**

### **(1) Principal Accounting Policies**

#### **(e) Fixed assets**

Play equipment has been written off in the year of acquisition.

Other fixed assets are written off over the expected useful life of the asset, using the reducing balance method at 15% .

### **(2) Movements in funds**

	Balance 1st. April	2022 Income	Expenditure	Transfers Between Funds	Balance 31st. March 2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>Designated Fund</b>					
Fixed assets reserve	17,921	-	-	(2,688)	15,233
General Fund	104,872	162,680	(160,268)	2,688	109,972
	<u>122,793</u>	<u>162,680</u>	<u>(160,268)</u>	<u>-</u>	<u>125,205</u>

The fixed asset replacement reserve has been set up to reflect the fact that the fixed asset element of reserves is needed for the continued operation of Bristol Childrens Playhouse Limited. An amount equal to depreciation will be debited to it annually.

### **(3) Debtors**

	2023	2022
	£	£
Sundry debtors	<u>2,216</u>	<u>1,366</u>

### **(4) Creditors: amounts falling due within 12 months**

Sundry creditors	<u>685</u>	<u>685</u>
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**Bristol Childrens Playhouse Limited**

**Notes to the accounts for the year ended 31st. March 2023**

**(5) Expenditure**

	Charitable activities	Total
	2023	2022
	£	£
Wages	126,806	130,153
Gas and electric	6,517	4,734
Repairs and renewals	6,059	4,399
Telephone	1,722	1,716
Cleaning	1,343	7,516
Travel and transport	113	-
Training	-	315
Catering	2,689	-
Reporting accountant's fees	650	650
Professional fees	495	504
Print, post, photocopy and stationery	1,782	2,024
Play materials and equipment	3,290	4,745
Sundry expenses	855	1,418
Groceries	90	934
Subscriptions and affiliations	513	223
Security	534	592
Bank charges	772	51
Advertising and recruitment	-	255
Childrens outings	-	-
Depreciation	2,688	3,162
Non capitalised equipment	-	-
Insurance	840	755
I.T.	2,511	2,373
Repayment of grant	-	1,453
Volunteer expenses	-	-
	<b><u>160,268</u></b>	<b><u>167,972</u></b>

**(6) Employee information**

	2023	2022
Number of employees	12.0	12.0

The average weekly number of employees during the year were calculated on the basis of average monthly head count.

No employee received emoluments of more than £50,000.

	£	£
Salaries and wages	116,756	121,642
Pension costs	4,316	1,921
Social security costs	<u>5,734</u>	<u>3,895</u>
	<b><u>126,806</u></b>	<b><u>130,153</u></b>

**Bristol Childrens Playhouse Limited**

**Notes to the accounts for the year ended 31st. March 2023**

**(7) Trustees information**

	£	£
Trustees remuneration and expenses	<u>-</u>	<u>-</u>

**(8) Analysis of net assets between funds**

	Unrestricted General £	Funds Designated £	Restricted Funds £	Total £
Tangible fixed assets	-	15,232	-	15,232
Current assets	110,658	-	-	110,658
Current liabilities	<u>(685)</u>	<u>-</u>	<u>-</u>	<u>(685)</u>
Net assets at 31st March 2023	<u>109,973</u>	<u>15,232</u>	<u>-</u>	<u>125,205</u>

**(9) Fixed Assets**

	Fittings & equipment £
Cost : balance brought forward	111,549
additions in the year	<u>-</u>
	<u>111,549</u>
Depreciation	
balance brought forward	93,629
charge for the year	<u>2,688</u>
	<u>96,317</u>
Net book value 31st. March 2023	<u>15,232</u>
Net book value 31st. March 2022	<u>17,921</u>

**Bristol Childrens Playhouse Limited**

**Notes to the accounts for the year ended 31st. March 2023**

**(10) Analysis of prior year funds to comply with FRS102.**

**Statement of Financial Activities  
for the year ended 31st. March 2022**

	2022	2021
	£	£
Income		
Donations and fundraising	447	366
Activities to generate funds:		
Membership	-	-
Fees	20,123	3,297
Sundry income	200	300
<b>Interest received</b>	1	5
Incomes from charitable activities		
Grants and contracts	<u>153,572</u>	<u>173,122</u>
<b>Total Income</b>	<u>174,343</u>	<u>177,090</u>
<b>Expenditure</b>		
<b>Charitable activities</b>	<u>167,972</u>	<u>178,001</u>
<b>Total expenditure</b>	167,972	178,001
Net income/ [expenditure]	6,371	(911)
<b>Reconciliation of funds</b>		
<b>Total funds brought forward</b>	116,422	117,333
Transfers between funds	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>	<u><u>122,793</u></u>	<u><u>116,422</u></u>

**(8) Analysis of net assets between funds**

	Balance 1st. April	2021 Income	Expenditure	Transfers Between Funds	Balance 31st. March 2022
	£	£	£	£	£
Unrestricted funds					
Designated Fund					
Fixed assets reserve	21,083	-	-	(3,720)	17,363
<b>General Fund</b>	<u>95,339</u>	<u>174,343</u>	<u>(167,972)</u>	<u>3,720</u>	<u>105,430</u>
	<u><u>116,422</u></u>	<u><u>174,343</u></u>	<u><u>(167,972)</u></u>	<u><u>-</u></u>	<u><u>122,793</u></u>