

**Trustees' Annual Report and Financial Statements
for the Year Ended March 31st 2024**

Reference and Administration Information

Charity Name: Bristol Children's Playhouse

Charity registration number: 277462

Company registration number: 5400153

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

Trustees serving during the year:

Matthew Wild (Chair & Treasurer), Eleanor Cullen, 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.

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.

The Playhouse values, which are woven through our practice are:-

- The Playhouse is a place where all children and their families will feel safe, welcome and valued.
- Every child is celebrated in their uniqueness and are supported to fully access our setting in their own way.
- Emotional Wellbeing is of central importance to us as the foundation for all further learning.
- These values are the basis of our practice at BCPH. They can be seen throughout our daily interactions and experiences and will be reflected in the relationships formed here.

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. These include:

PAT testing

Regular Fire call points tests

Regular Fire drills

Boiler services and repairs

Smoke and fire alarms

Weekly and monthly playground and equipment checks

Daily safety checks of outdoors spaces

Food hygiene assessment

Roof repair to Magpies

Removal of damaged play equipment

Trustee Board

Matt Wild continued in his role as chair of trustees, treasurer and Ofsted nominated person. Eleanor Cullen and Ewelina Wojcikiewica remained trustees during this accounting period. We are actively encouraging parents of the current cohort to become trustees and hope to recruit some during summer 2024.

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 support for children with SEND. 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. Staff have been able to enjoy substantial free training opportunities this year which has increased staff morale and confidence in all areas of their practice.

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 our continued vigilance has allowed us to remain viable and deliver our aims effectively.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Trustee

Monty Wild

Trustee

Date: 3/12/24

Date:

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

I report on the accounts of the company for the year ended 31st March 2024 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

5/12/24

Dick Maule FCA

Bristol Childrens Playhouse Limited

**Statement of Financial Activities
for the year ended 31st. March 2024**

| | | Total | |
|---|-------|-----------------------|-----------------------|
| | | 2024 | 2023 |
| | Notes | £ | £ |
| Income | | | |
| Donations and fundraising | | - | - |
| Activities to generate funds: | | | |
| Membership | | - | - |
| Fees | | 42,693 | 31,728 |
| Sundry income | | 2,132 | 33 |
| Interest received | | 201 | 65 |
| Incomes from charitable activities | | | |
| Grants and contracts | | <u>150,741</u> | <u>130,853</u> |
| Total Income | | <u>195,767</u> | <u>162,680</u> |
| Expenditure | (5) | | |
| Charitable activities | | <u>191,378</u> | <u>160,268</u> |
| Total expenditure | | <u>191,378</u> | <u>160,268</u> |
| Net income/ [expenditure] | | <u>4,389</u> | <u>2,412</u> |
| Reconciliation of funds | | | |
| Total funds brought forward | | 125,205 | 122,793 |
| Transfers between funds | | <u>-</u> | <u>-</u> |
| Total funds carried forward | | <u><u>129,593</u></u> | <u><u>125,205</u></u> |

Bristol Childrens Playhouse Limited

Company number:

5400153

Balance Sheet as at 31st. March 2024

| | | 2024 | 2023 |
|---|-------|-----------------------|-----------------------|
| | Notes | £ | £ |
| Tangible assets | | 12,947 | <u>15,232</u> |
| Current assets | | | |
| Debtors and prepayments | (3) | 2,181 | |
| Cash at bank and in hand | | <u>115,150</u> | |
| | | 117,331 | |
| Current liabilities | | | |
| Creditors: amounts falling due within 12 months | (4) | <u>(685)</u> | |
| Net Current assets | | <u>116,646</u> | <u>109,973</u> |
| Total assets | | <u><u>129,593</u></u> | <u><u>125,205</u></u> |
| Restricted Funds | (2) | - | - |
| Unrestricted Funds | | | |
| Designated Funds | | 12,947 | 15,233 |
| General Funds | | <u>116,646</u> | <u>109,972</u> |
| Total Funds | | <u><u>129,593</u></u> | <u><u>125,205</u></u> |

For the year ended 31st March 2024

The company was entitled to the exemption from audit under section 477[2] of the Companies Act 2006

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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

These financial statements were approved by the Trustees on...3/12/24

On behalf of the Trustees

MATTHEW WILD

Matthew Wild

dated:- 3/12/24

Bristol Childrens Playhouse Limited

Notes to the accounts for the year ended 31st. March 2024

(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 2024****(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 | 2023 Income | Expenditure | Transfers Between Funds | Balance 31st. March 2024 |
|---------------------------|-----------------------|----------------|------------------|-------------------------------|--------------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| Designated Fund | | | | | |
| Fixed assets reserve | 15,233 | - | - | (2,285) | 12,947 |
| General Fund | 109,972 | 195,767 | (191,378) | 2,285 | 116,645 |
| | <u>125,205</u> | <u>195,767</u> | <u>(191,378)</u> | <u>-</u> | <u>129,593</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

| | 2024 | 2023 |
|----------------|--------------|--------------|
| | £ | £ |
| Sundry debtors | <u>2,181</u> | <u>2,216</u> |

(4) Creditors: amounts falling due within 12 months

| | | |
|------------------|------------|------------|
| Sundry creditors | <u>685</u> | <u>685</u> |
|------------------|------------|------------|

Bristol Childrens Playhouse Limited

Notes to the accounts for the year ended 31st. March 2024

| | Charitable activities | Total |
|---------------------------------------|--------------------------|----------------|
| | 2024 | 2023 |
| (5) Expenditure | £ | £ |
| Wages | 142,259 | 126,806 |
| Gas and electric | 4,044 | 6,517 |
| Repairs and renewals | 13,763 | 6,059 |
| Telephone | 2,000 | 1,722 |
| Cleaning | 2,185 | 1,343 |
| Travel and transport | - | 113 |
| Training | 80 | - |
| Catering | 5,435 | 2,689 |
| Reporting accountant's fees | 685 | 650 |
| Professional fees | 3,813 | 495 |
| Print, post, photocopy and stationery | 1,721 | 1,782 |
| Play materials and equipment | 7,856 | 3,290 |
| Sundry expenses | 305 | 855 |
| Groceries | 28 | 90 |
| Subscriptions and affiliations | 244 | 513 |
| Security | 583 | 534 |
| Bank charges | 359 | 772 |
| Advertising and recruitment | - | - |
| Childrens outings | 173 | - |
| Depreciation | 2,285 | 2,688 |
| Non capitalised equipment | 529 | - |
| Insurance | 924 | 840 |
| I.T. | 2,105 | 2,511 |
| Volunteer expenses | - | - |
| | 191,378 | 160,268 |

(6) Employee information

Number of employees 2024 2023

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 | 132,765 | 116,756 |
| Pension costs | 5,489 | 4,316 |
| Social security costs | <u>4,005</u> | <u>5,734</u> |
| | <u>142,259</u> | <u>126,806</u> |

Bristol Childrens Playhouse Limited

Notes to the accounts for the year ended 31st. March 2024

(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 | - | 12,947 | - | 12,947 |
| Current assets | 117,331 | - | - | 117,331 |
| Current liabilities | <u>(685)</u> | <u>-</u> | <u>-</u> | <u>(685)</u> |
| Net assets at 31st March 2024 | <u>116,646</u> | <u>12,947</u> | <u>-</u> | <u>129,593</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 | 96,317 |
| charge for the year | <u>2,285</u> |
| | <u>98,602</u> ✓ |
| Net book value 31st. March 2024 | <u>12,947</u> ✓ |
| Net book value 31st. March 2023 | <u>15,232</u> ✓ |

Bristol Childrens Playhouse Limited

Notes to the accounts for the year ended 31st. March 2024

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

Statement of Financial Activities

for the year ended 31st. March 2023

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

(2) Movements in funds

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