

## **Trustees' annual report and financial statements for the year ended March 31<sup>st</sup>2025**

### **Reference and Administration Information:**

**Charity name:** Bristol Children's Playhouse Limited

**Charity Registration Number:** 277462

**Company Registration number:** 5400153

**Charity's principal address:** Berkeley Green Road, Eastville, Bristol, BS56LU

### **Trustees serving during the year:**

M. Wild, E. Wojcikiewicz and E. Callen.

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

**Bankers:** National Westminster bank, Fishponds Bristol Branch, 778 Fishponds Road, Bristol, BS16 3TX

### **Structure Governance and Management:**

The Bristol Children's Playhouse was registered, as a charity, on 26<sup>th</sup> April 1979. It is a private company limited by guarantee without share capital Incorporated on 21 March 2005

It has a local provider agreement for the provision of free early education entitlement to 2-, 3- and 4-year-olds.

### **Changes to the trustee board:**

E.Wojcikiewicz resigned on 24<sup>th</sup> October 2024, and this was accepted by the board during this meeting. The minutes of this meeting are available on request.

### **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 wellbeing
- Meet the needs of all children and support them to achieve their full potential

- Support parents to access specialist services

### **Building 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 test
- Regular fire drills
- Boiler services and repairs
- Smoke and Fire alarms annual checks
- Monthly water and temperature checks
- Ongoing playground and equipment checks
- Daily safety checks of outdoor spaces (including woodland area)
- Food hygiene assessment
- Removal of any damaged equipment
- Updating of risk assessments for all areas of the setting

### **Monitoring our services**

Sarah Ellis completed a cycle of the Bristol Standard, and we continued with our membership of BAND (Bristol Association for Neighbourhood Daycare)

### **Financial review**

Rising costs in staffing and utilities have meant that the Playhouse has needed to ensure that spending is allocated to essentials. We were fortunate to avoid a dip in admissions which helped with the income received. We also had a handful of fee-paying families which contributed to our income this year.

### **Reserve policy**

During this financial year our reserve policy was held at £15,000 as recommended by the business manager during this period of time. The reasoning given was that this would cover the payroll for a month. It should be noted that this is now known to be incorrect. The newly appointed Business Manager has identified historical discrepancies in the accounts which are currently under investigation. As a result, the reserve level at year end covered staff salaries for a month only. The trustees and management team are working to rebuild reserves toward the target of £45,000. As of 2026 we have allocated an amount that would cover staff redundancy payments should they be needed.

## **How our activities deliver public benefit**

The Bristol Children's Playhouse welcomes a diverse range of families from all cultures and backgrounds. We provide a nurturing setting which extends a welcome to all families.

Our practitioners support children's development at this early stage of life, helping prepare them for the future.

In turn we support the families and carers of the children within the setting. This ranges from offering help and support, sharing advice and information and signposting them to relevant support services who can offer support.

Our dedicated SENDCO, Sabina Zillul identifies and supports children who need additional support and works with Bristol City Council to secure financial assistance in the way of 1:1 support and the documents that support the child as they transition to primary school.

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when setting the charity's aims and planning activities

## **Review of achievements and performance**

During this year, Sarah and Megan attended PEEP training - a learning together programme. This training gave our practitioners additional skills to work with parents, carers and children to contribute to -

- Strong parent –child relationships
- increased parental knowledge and confidence in how to support their child's learning and play in day-to-day life, from birth to school
- children's personal, social and emotional development, communication and language, early literacy, early maths, and health and physical development.

Peep Learning Together Programme Training | [www.peeple.org.uk](http://www.peeple.org.uk)

After completing this training, we set up a weekly drop-in session for families with children under 2 to join. We did not receive a big attendance for this, but the skills learnt have been a valuable contribution to our practitioners' skill sets.

We used funding received from EYPP and DAF to bring in musicians for the children to enjoy. We also enjoyed trips to watch Dragonbird theatre productions.

We have continued our Forest School provision with Georgia and enjoyed watching the children accessing the natural environment, especially those who may not access a woodland environment outside of school.

Our deputy and SENDCO Sabina completed her level 3, NVQ in SEND, Better Practice which has helped embed her skillset and knowledge. We have seen an increase in the need for 1:1 support and EHCP's and this in turn has helped extend our knowledge of the process surrounding EHCP's and the funding surrounding them.

Admissions officer, Lucy Malisan completed her level 3 NVQ in Early Years Childcare. This has helped her understand the role of a practitioner and the EYFS in Early Years and helped contribute to her role within the setting.

Sarah and Lucy were able to manage a long-term absence of the business manager, K. Clark. This was a useful exercise in identifying concerns in the administrative side of the nursery and how, moving forward we would tackle them. These were issues around payroll, access to the bank account and general transparency around that role and information sharing.

### **Statement of trustee's responsibilities**

Charity law requires the trustees to prepare statements for each financial year which show a true and fair view of the situation 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 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

Name:.....

Name:.....

Signature:.....

Signature:.....

Date:.....

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 31<sup>st</sup> March 2025 which are set out on pages 7 to 13

### **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**

Independent examination of charity accounts: Under Directions and guidance for examiners (CC32) the following must always be reported by an independent examiner:

#### **Dishonesty & Fraud**

Matters suggesting dishonesty or fraud involving a significant loss of, or a material risk to, charitable funds or assets.

#### **Independent examiner's statement- matter of concern identified.**

Other expenditure in the SoFA relates to losses incurred by the Playhouse due to fraudulent activity by a member of staff.

The police are involved and prosecution proceedings are continuing. The amount of the fraud is estimated at £17,742. The trustees at this stage cannot estimate whether any of this amount will be recovered.

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

I have completed my examination. I confirm that no other 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*

# Bristol Childrens Playhouse Limited

## Statement of Financial Activities for the year ended 31st. March 2025

	Notes	Total 2025 £	2024 £
<b>Income</b>			
Donations and fundraising		205	-
Activities to generate funds:			
Membership		-	-
Fees		29,178	42,693
Sundry income		5,423	2,132
Interest received		197	200
<b>Incomes from charitable activities</b>			
Grants and contracts		<u>169,185</u>	<u>150,741</u>
<b>Total Income</b>		<u>204,187</u>	<u>195,766</u>
<b>Expenditure</b>	(5)		
Charitable activities		220,890	191,378
Other		<u>17,472</u>	<u>-</u>
<b>Total expenditure</b>		<u>238,362</u>	<u>191,378</u>
<b>Net income/ [expenditure]</b>		<u>(34,175)</u>	<u>4,388</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		129,593	125,205
Transfers between funds		<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>		<u><u>95,418</u></u>	<u><u>129,593</u></u>

**Bristol Childrens Playhouse Limited**

Company number:

5400153**Balance Sheet as at 31st. March 2025**

		2025	2024
	Notes	£	£
<b>Tangible assets</b>		11,005	<u>12,947</u>
<b>Current assets</b>			
Debtors and prepayments	(3)	2,514	2,181
Cash at bank and in hand		<u>82,584</u>	<u>115,150</u>
		85,098	117,331
<b>Current liabilities</b>			
Creditors: amounts falling due within 12 months	(4)	<u>(685)</u>	<u>(685)</u>
<b>Net Current assets</b>		<u>84,413</u>	<u>116,646</u>
<b>Total assets</b>		<u><u>95,418</u></u>	<u><u>129,593</u></u>
<b>Restricted Funds</b>	(2)	-	-
<b>Unrestricted Funds</b>			
Designated Funds		11,005	12,947
General Funds		<u>84,413</u>	<u>116,646</u>
<b>Total Funds</b>		<u><u>95,418</u></u>	<u><u>129,593</u></u>

For the year ended 31st March 2025

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.....

On behalf of the Trustees .....

.....

dated:-



**Notes to the accounts for the year ended 31st. March 2025**

**(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 2025

#### (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	2024 Income	Expenditure	Transfers Between Funds	Balance 31st. March 2025
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>Designated Fund</b>					
Fixed assets reserve	12,947	-	-	(1,942)	11,005
General Fund	116,646	204,187	(238,362)	1,942	84,413
	<u>129,593</u>	<u>204,188</u>	<u>(238,362)</u>	<u>-</u>	<u>95,418</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

	2025	2024
	£	£
Sundry debtors	<u>2,514</u>	<u>2,181</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 2025**

### **(5) Expenditure**

	Charitable activities	Total
	2025	2024
	£	£
Wages	176,535	142,259
Gas and electric	2,818	4,044
Repairs and renewals	15,773	13,763
Telephone	1,722	2,000
Cleaning	1,176	2,185
Travel and transport	184	-
Training	239	80
Catering	2,646	5,435
Reporting accountant's fees	685	685
Professional fees	168	3,813
Print, post, photocopy and stationery	2,366	1,721
Play materials and equipment	9,217	7,856
Sundry expenses	-	305
Groceries	125	28
Subscriptions and affiliations	343	244
Security	565	583
Bank charges	243	359
Childrens outings	-	173
Depreciation	1,942	2,285
Non capitalised equipment	-	529
Insurance	996	924
I.T.	3,146	2,105
Total charitable expenditure	220,890	191,378
Other expenditure	17,472	-
Total expenditure	<u>238,362</u>	<u>191,378</u>

Other expenditure relates to losses incurred by the Playhouse due to fraudulent activity by a member of staff.

### **(6) Employee information**

	2025	2024
Number of employees	16.0	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	164,356	132,765
Pension costs	5,474	5,489
Social security costs	<u>6,705</u>	<u>4,005</u>
	<u>176,535</u>	<u>142,259</u>

# Bristol Childrens Playhouse Limited

## Notes to the accounts for the year ended 31st. March 2025

### (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	-	11,005	-	11,005
Current assets	85,098	-	-	85,098
Current liabilities	<u>(685)</u>	<u>-</u>	<u>-</u>	<u>(685)</u>
Net assets at 31st March 2025	<u>84,413</u>	<u>11,005</u>	<u>-</u>	<u>95,418</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	98,602
charge for the year	<u>1,942</u>
	<u>100,544</u>
Net book value 31st. March 2025	<u>11,005</u>
Net book value 31st. March 2024	<u>12,947</u>

# Bristol Childrens Playhouse Limited

## Notes to the accounts for the year ended 31st. March 2025

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

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

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

#### Movements in funds

	1st. April		Between	31st. March
	2023 Income	Expenditure	Funds	2024
	£	£	£	£
<b>Unrestricted funds</b>				
<b>Designated Fund</b>				
Fixed assets reserve	17,921	-	(2,688)	15,233
General Fund	104,872	162,680	2,688	109,972