

# Bristol Childrens Playhouse

## Statement of Financial Activities for the year ended 31st. March 2019

	Notes	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	2018 £
<b>Income</b>					
Donations and fundraising		207	-	207	1,386
Activities to generate funds:					
Membership		-	-	-	-
Fees		8,532	-	8,532	6,289
Sundry income		68	-	68	272
Interest received		17	-	17	4
<b>Incomes from charitable activities</b>					
Grants and contracts		<u>158,006</u>	<u>-</u>	<u>158,006</u>	<u>173,305</u>
<b>Total Income</b>		<u>166,831</u>	<u>-</u>	<u>166,831</u>	<u>181,256</u>
<b>Expenditure</b>	(5)				
Charitable activities		<u>184,933</u>	<u>-</u>	<u>184,933</u>	<u>183,287</u>
<b>Total expenditure</b>		<u>184,933</u>	<u>-</u>	<u>184,933</u>	<u>183,287</u>
<b>Net income/ [expenditure]</b>		<u>(18,102)</u>	<u>-</u>	<u>(18,102)</u>	<u>(2,031)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		146,501	-	146,501	148,532
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>		<u><u>128,399</u></u>	<u><u>-</u></u>	<u><u>128,399</u></u>	<u><u>146,501</u></u>

# Bristol Childrens Playhouse

## Balance Sheet as at 31st. March 2019

		2019	2018
	Notes	£	£
<b>Tangible assets</b>		29,180	<u>34,329</u>
<b>Current assets</b>			
Debtors and prepayments	(3)	3,933	-
Cash at bank and in hand		<u>95,971</u>	<u>112,857</u>
		99,904	112,857
<b>Current liabilities</b>			
Creditors: amounts falling due within 12 months	(4)	<u>(685)</u>	<u>(685)</u>
<b>Net Current assets</b>		<u>99,219</u>	<u>112,172</u>
<b>Total assets</b>		<u><u>128,399</u></u>	<u><u>146,501</u></u>
<b>Restricted Funds</b>	(2)	-	-
<b>Unrestricted Funds</b>			
Designated Funds		29,180	34,329
General Funds		<u>99,219</u>	<u>112,172</u>
<b>Total Funds</b>		<u><u>128,399</u></u>	<u><u>146,501</u></u>

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 2019**

**(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)

issued on 16 July 2014, as updated by Update Bulletin 1 issued on 2 February 2016,

the Financial Reporting Standard applicable in the United Kingdom and

Republic of Ireland (FRS 102) and the Charities Act 2011.

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

### Notes to the accounts for the year ended 31st. March 2019

#### (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	2018 Income	Expenditure	Transfers Between Funds	Balance 31st. March 2019
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>Designated Fund</b>					
Fixed assets reserve	34,329	-	-	(6,058)	28,270
General Fund	112,172	166,831	(184,933)	6,058	100,129
	<u>144,470</u>	<u>166,831</u>	<u>(184,933)</u>	<u>-</u>	<u>128,399</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. An amount equal to depreciation will be debited to it annually.

#### (3) Debtors

	2019	2018
	£	£
Sundry debtors	<u>3,933</u>	<u>-</u>

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

Sundry creditors	<u>685</u>	<u>685</u>
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## Bristol Childrens Playhouse

### Notes to the accounts for the year ended 31st. March 2019

#### (5) Expenditure

	Charitable activities	Total
	2019	2018
	£	£
Wages	137,099	131,563
Gas and electric	4,532	4,594
Repairs and renewals	11,396	2,511
Telephone	3,049	2,260
Cleaning	7,458	7,166
Travel and transport	3	45
Training	764	2,095
Catering	231	-
Reporting accountant's fees	650	650
Professional fees	1,855	1,639
Print, post, photocopy and stationery	2,449	1,856
Play materials and equipment	4,244	1,955
Sundry expenses	388	609
Groceries	1,379	896
Subscriptions and affiliations	210	104
Security	83	100
Bank charges	60	-
Advertising and recruitment	482	512
Childrens outings	867	563
Depreciation	5,149	6,058
Non capitalised equipment	368	30
Insurance	662	645
I.T.	1,517	1,615
Repayment of grant	-	15,740
Volunteer expenses	36	81
	<b>184,933</b>	<b>183,287</b>

#### (6) Employee information

	2019	2018
Number of employees	9.5	9.5

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	132,502	127,591
Social security costs	<u>4,597</u>	<u>3,972</u>
	<b><u>137,099</u></b>	<b><u>131,563</u></b>

## Bristol Childrens Playhouse

### Notes to the accounts for the year ended 31st. March 2019

#### (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	-	29,180	-	29,180
Current assets	99,904	-	-	99,904
Current liabilities	<u>(685)</u>	<u>-</u>	<u>-</u>	<u>(685)</u>
Net assets at 31st March 2019	<u>99,219</u>	<u>29,180</u>	<u>-</u>	<u>128,399</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	77,220
charge for the year	<u>5,149</u>
	<u>82,370</u>
Net book value 31st. March 2019	<u>29,180</u>
Net book value 31st. March 2018	<u>34,329</u>

Notes to the accounts for the year ended 31st. March 2019

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

**Statement of Financial Activities  
for the year ended 31st. March 2018**

	Unrestricted 2018 £	Restricted 2018 £	Total 2018 £	2016 £
<b>Income</b>				
Donations and fundraising	1,386	-	1,386	90
Activities to generate funds:				
Membership	-	-	-	-
Fees	6,289	-	6,289	7,122
Sundry income	272	-	272	195
Interest received	4	-	4	6
<b>Income from charitable activities</b>				
Grants and contracts	<u>173,305</u>	<u>-</u>	<u>173,305</u>	<u>155,667</u>
<b>Total Income</b>	<u>181,256</u>	<u>-</u>	<u>181,256</u>	<u>163,080</u>
<b>Expenditure</b>				
Charitable activities	<u>183,287</u>	<u>-</u>	<u>183,287</u>	<u>186,863</u>
<b>Total expenditure</b>	<u>183,287</u>	<u>-</u>	<u>183,287</u>	<u>186,863</u>
<b>Net income/ [expenditure]</b>	(2,031)	-	(2,031)	(23,783)
<b>Reconciliation of funds</b>				
Total funds brought forward	172,315	-	172,315	184,152
Transfers between funds	-	-	-	-
<b>Total funds carried forward</b>	<u>146,501</u>	<u>-</u>	<u>146,501</u>	<u>148,532</u>

**Prior Year Movements in funds**

	Balance 1st. April 2016 £	Income £	Expenditure £	Transfers Between Funds £	Balance 31st. March 2018 £
<b>Unrestricted funds</b>					
Designated Fund					
Fixed assets reserve	<u>40,388</u>	<u>-</u>	<u>-</u>	<u>(6,058)</u>	<u>34,329</u>
General Fund	<u>108,144</u>	<u>181,256</u>	<u>(183,287)</u>	<u>6,058</u>	<u>112,172</u>
	<u>148,532</u>	<u>181,256</u>	<u>(183,287)</u>	<u>-</u>	<u>146,501</u>