

**Bristol Association for Neighbourhood Daycare Ltd**  
**Report of the Board of Management and Independently Examined**  
**Financial Statement for the Year ended 31<sup>st</sup> March 2022**

**Company Reg. No. 2784577    Charity Reg. No. 1017307**

### **Origin of the Organisation**

The Bristol Association for Neighbourhood Daycare Ltd (BAND Ltd) is a registered charity that promotes the provision of care facilities for children outside of school hours. It was established in 1978 in response to the Finer Joint Action Committee report, which recognised that one of the most basic needs for working / training parents is to care for school aged children outside of school hours. Such facilities enable parents /carers to work or train full time, thus supporting the family unit to become independent, support the local economy and offer a safe and stimulating place for children to go.

### **Governing Document**

BAND Ltd is a charitable company limited by guarantee, incorporated on 28<sup>th</sup> January 1993 and registered as a charity on February 11<sup>th</sup> 1993. 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 company is governed by a management Committee. All Members retire each year at the Annual General Meeting but are eligible for re-election. No person can hold the office of Chairperson for more than 3 years in succession. Members of the Management Committee are Directors of the company and Charity Trustees and guarantee to contribute £1 in the event of the winding up of the company. There were thirteen guarantors as at 31<sup>st</sup> March 2022.

### **The Board of Management**

Those who served on the Board of Management and as Trustees during this period were as follows:

Sandra Meadows	Rita Rich
Catrin Richards	Concetta Marotta
Su Priest-Walter	Rebecca Clevett
Joe Brown	Sally Jaeckle
Wendy Weston	Cassie Holland
Graham Thompson	Sharon Carstairs
Jess Goulden	

## **The Board of Management's Responsibilities**

All members of the Management Committee are advised of their responsibilities both as Trustees of the charity and as directors of the Limited company. Company law requires the board who are also charity trustees to prepare financial statements of each financial year which gives a true and fair view of the company affairs and of the surplus or deficit of the company for the period. The Board is required to:

- select suitable accounting policies and apply them consistently
- make judgement and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for the taking reasonable steps for the prevention of fraud and other irregularities.

## **Organisational Structure**

The Management Committee meet at intervals of approximately one month to consider reports on the operation of the organisation and to decide on any policy or management issues which may have arisen. In addition various Members, through appointment to sub committees or personal involvement, assist in the direction and management of the organisation. The elected Chairperson and other members are regularly contacted for the support and assistance in day to day operations.

The company currently employs 9 staff and has approximately 160 autonomous member groups that provide service to approximately 10,000 families. Full member groups are managed by voluntary committees that include representation from parents/carers who use the service. Affiliated, Associate and Individual members share BAND's overall aims and have an interest in the field of play, childcare and related to services to children, young people and their families.

### **Risk Management**

The Management committee and senior staff maintain a careful oversight of the Organisation's financial and administrative procedures in order to identify and rectify any weaknesses. Consideration is also given to the risks which might arise from the current financing of the organisation. Systems and procedures exist to minimise the risks the charity faces. Internal control risks are minimised by the implementation of procedures for the authorization of all transactions. Policies and procedures are in place to ensure compliance with the health and safety of staff, volunteers and visitors and users of the service as far as the charity may be liable.

### **How Our Activities Deliver Public Benefit**

Our main activities and who we try to help are listed below and are undertaken to further our charitable purpose for the public benefit.

### **Services Provided By BAND Ltd**

Demand for our services clearly shows that high quality, accessible childcare remains a basic need for many parents / carers, in particular lone parents and those on low incomes. The need to sustain these childcare services in the current economic climate, particularly due to the impact of the Covid pandemic has increased demand for the support that BAND offers with providers scrutinising the viability of their services.

Through our active participation in network and fora locally, regionally and nationally BAND promotes high quality childcare, in addition we have supported members by offering the following services:

#### *Development Support*

A comprehensive range of advice and support for new childcare providers or those wishing to expand their existing childcare services, including: market research, locating premises, forming a management body, Ofsted registration compliance and other legislative requirements, financial planning and budgetary support, generating income from fundraising, fees and grants from charitable trusts, central and local government.

#### *Maintaining High Standards*

BAND supports members in meeting and exceeding minimum legal standards through a range of over 250 model policies and procedures covering topics including: safeguarding and promoting children's welfare, premises and equipment, organisation and documentation. BAND's staff support members in developing and implementing these model policies to ensure they are appropriate to their setting and that their services are run to the highest standards. Full member groups are monitored annually to ensure standards are being maintained and are supported through financial health checks, post AGM checks and regular liaison with the settings management and staff. Our close liaison with Bristol City Council's Early Years Consultants (EYC's) team allow us to track their Quality Improvement Framework grades and offer complementary or additional support as appropriate.

Childcare providers are offered Pre-Ofsted inspection checks to ensure they are legally compliant and meet expected standards.

#### *Employment of staff*

BAND offers support with recruitment and selection of staff, interview procedures, drafting of job descriptions, induction and supervision programmes and meeting legislative requirements. We also accept recruitment adverts for publication on our website and promotion through our social media, mailings to members and display in the foyer of our building.

#### *Funding Support*

Members can access support from BAND staff to assist with their fundraising and long term financial sustainability. We can offer advice on fees and salary structures, assist with the preparation of budgets, financial forecasts, the implementation of appropriate financial procedures and the drafting of funding applications. In addition, members can access our funding database of nearly than 200 trusts and charities that support services to children and young people. Details of new funding sources and ideas appear in each issue of *BAND News* and our 'Funding Your Way' guide available on our website offers support and advice on generating income

#### *Training*

We offer a comprehensive range of training courses to support continuous professional development covering a broad range of topics in the field of playwork and childcare, including: Child Protection, First Aid, Makaton and Inclusion. In total 60 courses were offered during the year, offering 702 places of which 94% were booked and 89% of participants attended, many courses being full with lengthy waiting lists within days of being advertised. Since the beginning of the pandemic c.50% of BAND's course have been offered online.

#### *Workshops*

We delivered 10 woodwork and 10 music workshops for Early Years settings. These were very well received with each setting being left with a 'goodie bag' of tools or instruments to allow staff and children to continue with the activity and develop it further.

#### *Insurance*

Full members can access employer's liability, public liability and contents insurance with additional cover available on request.

#### *Criminal Records Checks*

BAND is a contracted umbrella organisation to the Disclosure & Barring Service (DBS) and can offer DBS checks to members wishing to check paid or voluntary staff who are not covered by statutory checking requirements. We are currently processing around 45 checks per month for approx. 50 organisations.

We kept up to date with changing requirements of the DBS system and planned changes and cascaded this information to providers via direct mailing, BAND News and social media.

#### *Loan Equipment*

A library of more than 800 titles on subjects relevant to play and childcare is available on loan to member groups. There is also a small stock of play equipment which includes: giant Jenga, Connect 4, Ker-Plunk and Snakes and Ladders, Mehendhi, Millagros and Encaustic Art Kits, Sport Bags and Musical Instruments, Sewing and Pond Dipping kits. Successful fundraising efforts during the year have allowed us to replace and add to this bank of equipment.

#### *Mediation and Crisis Support*

Advice and signposting for members when things go wrong, available by phone and email during office hours with personal visits often out of hours by request.

#### *Networking*

Local, regional, national and international news via a bi-monthly publication BAND News, an e-bulletin with hard copies available on request. In addition we've published regular information mailings, email alerts and updates on the BAND website. We continue to develop a social media profile and have a growing number of followers/views on Facebook, Twitter, Blogger, YouTube, Pinterest and Flickr.

#### **Investment Policy.**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds available for long term investments. At present funds are retained in an interest bearing bank account from which operating expenses are withdrawn daily.

#### **Reserves Policy**

It is the policy of the Management Committee to achieve and maintain a level of 'free reserves' sufficient to allow the organisation to continue in operation for a short time in the event of any loss of current contracts, while seeking alternative finance. A realistic level of reserves for this purpose is considered to be between two to six months gross expenditure (£73,203 to £219,609 for 2020/21). Free reserves at 31 March 2022 amounted to £177,176.

## Financial Review

Expenditure during 2020/21 amounted to £439,218 [2021:£436,366] against total income of £411,477 [2020: £409,222] resulting in a net deficit of £29,998 [2021: deficit of £50,306].

The General Revenue Reserve was £53,176 in surplus at 31<sup>st</sup> March 2022 [2021: £42,197] while the level of other designated reserves was £124,000 [2021 £124,000]. The net total of free reserves at 31<sup>st</sup> March 2021 was therefore £177,176 [2021: £166,197] which is within the Reserves Policy of BAND Ltd referred to previously in this Report.

A set of accounts is included in the Annual Report and the statutory accounts are available on request.

## Achievements and Performance

Overall demand for all our services has continued to be high, with many providers struggling to maintain services as lockdown restriction eased. Many face the dual challenges of a recruitment crisis meaning they are struggling to recruit and retain staff and steadily increasing costs due to rising inflation.

The Development and Support Team continued to work with settings and individuals across the Private, Voluntary, Independent and Maintained Sectors. Our Annual Member's Survey showed that 98% of those accessing support from BAND's D&S team rated them as Very Good or Excellent.

Although there was no allocation of funding by Bristol City Council in this year for the general development of childcare places due to financial restraints, despite the pressures from Covid BAND supported providers to develop 123 new early years places and 304 out of school places across the city in Nurseries, Pre-schools, Afterschool Clubs and Holiday Playschemes. A total of 427 new childcare places were created, the vast majority resulting from providers expanding their services. Our Annual Member's Survey showed that 93% of those accessing start up support from BAND's rated it as Very Good or Excellent.

We have supported setting's staff and management groups with a whole range of issues including recruitment and selection of staff, policy reviewing, budgeting and safeguarding.

In addition to this BAND has continued to be involved in a number of other major pieces of work. We've worked closely with the City Council over the development of the Safeguarding Audit and the rollout of the Childcare Sufficiency Assessment for the Out of School sector. We've continued to take an active role in the City Council Project Group to oversee and implement the

Second year rollout of c.1.8 million pounds of government funding as part of the Holiday Activities & Food (HAF) initiative, supporting children in receipt of free school meals during the 2021-22 school holidays.

We've liaised closely with Bristol City Council's Early Years Consultants team which has allowed us to identify providers who may need additional support and target joint or complementary action with the FYC team.

We have supported groups to ensure that while they struggle with the implications of Covid in their settings they continue to offer provision of the highest quality whilst being affordable for parents and enjoyable for children. To support this we've continued to play an active role in the Bristol Standard for Play, acting as mentors, directly supporting the sign up of providers to this Quality Assurance system, offering guidance and advice through the submission process and working on the development of the Outdoor Space audit.

We saw a steady number of applications for membership and as a result agreed and welcomed 7 new members.

Our enthusiastic and dedicated voluntary Management Committee, worked hard throughout the year to manage the overall running of the organisation. They have faced and dealt with the challenges of the Covid pandemic, closing then re-opening the office several times in line with Government guidance, while ensuring the safety and well-being of our staff in maintaining services to providers at a time when their services were needed more than ever.

### **Plans for Future Periods**

We will continue to maintain services and develop new ones in responses to the changing demands of the play and childcare sectors. Service delivery will be based on take up of and feedback from existing services offered and undertaken with close liaison with the local authority and other key partners.

New services will reflect emerging trends, local, regional and national initiatives and legislative changes.

All service delivery and development will recognise the current and projected economic climate and work to ensure that services are sustainable. To this end we will continue to try and diversify our funding base.

### **Statement Of The Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out above.

In accordance with company law, as company's directors, the Management Committee certify that:

- So far as they are aware, there is no relevant information of which the company's Independent examiner is unaware, and
- As directors of the company they have taken all the steps that they ought to have taken in order to make themselves aware of any relevant information and to establish that the charity's Independent examiner is aware of that information

### Independent examiner

The independent examiner has expressed their willingness to be re-appointed.

Approved by the Board of Management and signed on their behalf by

... Director. REBECCA CLENNETT Signed

20<sup>th</sup> September 2022

Bankers:        Lloyds Ltd:  
                    102, Regent Street,  
                    Kingswood,  
                    Bristol  
                    BS12 2HT.

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

## **Independent Examiner's Report to the Trustees of Bristol Association for Neighbourhood Daycare Limited**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2022 which are set out on pages 10 to 20.

### **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**

Since the company'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 The Institute of Chartered Accountants England and Wales, 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 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

21/11/22

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*Dick Maule FCA*

**Bristol Association for Neighbourhood Daycare Limited**

**Statement of Financial Activities [including Income and Expenditure Account]  
for the year ended 31st. March 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Restated 2021 £
<b>Income</b>					
Donations		-	1,505	1,505	1,710
Membership		5,339	-	5,339	5,172
Investment income		136	-	136	289
Training, refunds and other income		26,123	15,958	42,081	40,864
<b>Income from charitable activities</b>					
Grants and contracts		<u>323,463</u>	<u>36,698</u>	<u>360,161</u>	<u>338,025</u>
<b>Total Income</b>		<u>355,061</u>	<u>54,161</u>	<u>409,222</u>	<u>386,060</u>
<b>Expenditure</b>	[8]				
Charitable activities		334,950	89,604	424,554	421,702
Fund raising		<u>14,664</u>	-	<u>14,664</u>	<u>14,664</u>
<b>Total Expenditure</b>		<u>349,614</u>	<u>89,604</u>	<u>439,218</u>	<u>436,366</u>
<b>Net income/[expenditure]</b>		5,447	(35,443)	(29,996)	(50,306)
<b>Reconciliation of funds</b>					
Transfers between reserves		5,532	(5,532)	-	-
<b>Total funds brought forward</b>		<u>166,197</u>	<u>233,601</u>	<u>399,798</u>	<u>450,104</u>
<b>Total funds carried forward</b>		<u>177,176</u>	<u>192,626</u>	<u>369,802</u>	<u>399,798</u>

**Bristol Association for Neighbourhood Daycare Limited**

**Balance Sheet as at 31st. March 2022**

	Notes	2022		Restated	
		£	£	£	2021
<b>Fixed assets</b>					
Tangible assets	(3)		611	<u>945</u>	
<b>Current assets</b>					
Debtors and prepayments	(4)	28,542		-	
Cash at bank and in hand		<u>359,330</u>		<u>412,099</u>	
		387,872		412,099	
<b>Current liabilities</b>					
Creditors: amounts falling due within 12 months	(6)	<u>(18,681)</u>		<u>(13,246)</u>	
<b>Net Current assets</b>			<u>369,191</u>	<u>398,853</u>	
<b>Net assets</b>			<u>369,802</u>	<u>399,798</u>	
<b>Unrestricted funds</b>	(2)				
General Funds			53,176	42,197	
Designated Funds			124,000	124,000	
<b>Restricted funds</b>	(2)		<u>192,626</u>	<u>233,601</u>	
<b>Total Funds</b>			<u>369,802</u>	<u>399,798</u>	

For the year ended 31st March 2022:

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

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard [FRS]102.

The members have not requested the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of the accounts.

The financial statements were approved and authorised for issue by the trustees on dated:-

and signed on their behalf by:

*Rebecca Clivett* dated: 20/9/22

On behalf of the Trustees

REBECCA CLIVETT

## Bristol Association for Neighbourhood Daycare Limited

### Notes to the accounts for the year ended 31st. March 2022

#### (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 year except for SORP compliance changes.

##### (a) Basis of preparation

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 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 amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### (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 Association for Neighbourhood Daycare Limited**

**Notes to the accounts for the year ended 31st. March 2021**

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

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

Tangible assets are written off over the expected useful life of the asset on the straight line basis at 20% per annum. Tangible assets with an acquisition value below £1,500 are written off in the year of acquisition.

#### **(f) Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

#### **(g) Pensions**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

**Bristol Association for Neighbourhood Daycare Limited**

Notes to the accounts for the year ended 31st. March 2022

**(2) Movements in funds**

	Balance 1st. April	2021 Income	Expenditure	Balance Transfers	Balance 31st. March 2022
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>Designated Fund</b>					
Consultancy and professional fees	38,000	-	-	-	38,000
Maternity, sickness and redundancy	86,000	-	-	-	86,000
	<u>124,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>124,000</u>
<b>General Fund</b>	<u>42,197</u>	<u>355,061</u>	<u>(349,614)</u>	<u>5,532</u>	<u>53,176</u>
<b>Restricted funds</b>					
<b>Bristol City Council</b>					
Libacura	-	-	-	-	-
Playworkers Forum	7,234	-	(60)	-	7,174
Holiday Play Pilot [PAWS]	10,048	-	(4,800)	2,250	7,498
DBS	1,488	-	(204)	-	1,284
CC/CM Training	4,122	-	-	-	4,122
Training	15,715	12,685	(11,290)	-	17,110
L3 Playworker	1,777	3,300	(1,953)	-	3,124
A2YO - dev rev fund	68,000	-	(1,093)	(20,000)	46,907
Bristol Standard	17,346	-	(1,715)	-	15,631
Playful Bristol	1,472	-	-	-	1,472
Trust Grants	3,080	17,272	(2,858)	-	17,494
Playful Bristol Lottery	3,600	3,600	(7,200)	-	-
LA CPD	64,638	2,974	(26,609)	(7,782)	33,221
Sensory Equipment	5,839	-	(85)	-	5,754
Sensory Truck	11,350	-	-	-	11,350
ACF	16,913	13,000	(31,737)	20,000	18,176
Closed Group donations	979	1,330	-	-	2,309
	<u>233,601</u>	<u>54,161</u>	<u>(89,604)</u>	<u>(5,532)</u>	<u>192,626</u>

**Bristol Association for Neighbourhood Daycare Limited**

**Notes to the accounts for the year ended 31st. March 2021**

**(2) Movements in funds: prior year comparatives (Restated)**

	Balance 1st. April			Balance Transfers	Balance 31st. March
	2020 £	Income £	Expenditure £	2021 £	2021 £
<b>Unrestricted funds</b>					
<b>Designated Fund</b>					
Consultancy and professional fees	38,000	-	-	-	38,000
Maternity, sickness and redundancy	86,000	-	-	-	86,000
	<u>124,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>124,000</u>
<b>General Fund</b>	<u>62,104</u>	<u>327,335</u>	<u>(356,398)</u>	<u>9,156</u>	<u>42,197</u>
<b>Restricted funds</b>					
<b>Bristol City Council</b>					
Libacura	228	-	-	(228)	-
Playworkers Forum	7,314	-	(80)	-	7,234
Holiday Play Pilot [PAWS]	5,098	4,950	-	-	10,048
DBS	1,102	-	(592)	978	1,488
CC/CM Training	4,122	-	-	-	4,122
Training	11,682	16,201	(6,458)	(5,710)	15,715
L3 Playworker	2,049	-	(272)	-	1,777
A2YO - dev rev fund	68,000	-	-	-	68,000
Bristol Standard	17,706	-	(360)	-	17,346
Playful Bristol	2,322	142	(1,050)	58	1,472
Trust Grants	-	19,209	(16,129)	-	3,080
Playful Bristol Lottery	-	7,200	(3,600)	-	3,600
Prevent	750	-	-	(750)	-
LA CPD	82,709	9,468	(24,035)	(3,504)	64,638
Sensory Equipment	4,304	1,555	(20)	-	5,839
Sensory Truck	11,350	-	-	-	11,350
ACF	44,285	-	(27,372)	-	16,913
Closed Group donations	979	-	-	-	979
	<u>264,000</u>	<u>58,725</u>	<u>(79,968)</u>	<u>(9,156)</u>	<u>233,601</u>

**Bristol Association for Neighbourhood Daycare Limited**

**Notes to the accounts for the year ended 31st. March 2022**

**(3) Tangible Assets**

	equipment £
<b>Cost:</b>	
balance brought forward	54,555
additions	<u>-</u>
	<u>54,555</u>
<b>Depreciation</b>	
balance brought forward	53,610
charge for the year	<u>334</u>
	<u>53,944</u>
<b>Net book value at 31st. March 2022</b>	<u>611</u>
<b>Net book value at 31st. March 2021</b>	<u>945</u>

**(4) Debtors**

	2022	Restated 2021
	£	£
Sundry prepayments and debtors	<u>28,542</u>	<u>-</u>

**(5) Capital commitments and contingent liabilities**

There are none at 31st March 2022.

**(6) Creditors and accruals**

VAT	11,232	12,096
Trade Creditors	6,299	-
Accruals	<u>1,150</u>	<u>1,150</u>
	<u>18,681</u>	<u>13,246</u>

**(7) Status**

The company is a registered charity [no. 1017307] and a company limited by guarantee.

**Bristol Association for Neighbourhood Daycare Limited**

**Notes to the accounts for the year ended 31st. March 2022**

**(8) Expenditure**

	Total	Total
	2022	2021
	£	£
Wages	246,835	264,263
Conferences, workshops and meetings	98	-
Refreshments	23	12
Police checks and agency costs	9,935	6,960
Equipment (non capital)	567	4,083
Training courses delivery	41,191	25,063
Miscellaneous Expense	28	45
Rent and Rates	39,896	35,754
Heat & Light	1,992	917
Cleaning and Janitorial	1,440	1,680
Post, Stationery & Printing	1,384	961
Staff and volunteer training	10,993	7,237
Telephone	2,526	2,773
Photocopier	4,220	3,867
I T Support	4,014	3,279
Publications	1,288	1,613
Depreciation Expense	334	334
Insurance Expense	16,985	16,241
Accounts, bookkeeping & payroll	2,930	2,847
Professional Fees	1,250	998
Bank Charges	84	77
Grants / donations to groups	2,008	12,830
Premises maintenance	513	370
Irrecoverable VAT	1,077	1,277
Access to Childcare	32,093	27,371
Independent examination	850	850
	<u>424,554</u>	<u>421,702</u>
 Fund raising	 <u>14,664</u>	 <u>14,664</u>

**Bristol Association for Neighbourhood Daycare Limited**

**Notes to the accounts for the year ended 31st. March 2022**

**(9) Employee information** 2022 2021

Number of employees 9 11

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

No employee received emoluments of more than £60,000.

	£	£
Salaries and wages	223,044	239,509
Pension costs	8,528	9,336
Social security costs	<u>15,263</u>	<u>15,418</u>
	<u>246,835</u>	<u>264,263</u>

**Key management personnel**

The total employee benefits of key management personnel were £61,330 [2021: £62,283]

**(10) Related party and Trustee information**

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

The trustees received no remunerations and were not involved in any related party transaction.

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

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	611	-	-	611
Current assets	71,246	124,000	192,626	387,872
Current liabilities	<u>(18,681)</u>	<u>-</u>	<u>-</u>	<u>(18,681)</u>
Net assets at 31st March 2021	<u>53,176</u>	<u>124,000</u>	<u>192,626</u>	<u>369,802</u>

**Bristol Association for Neighbourhood Daycare Limited**

**Notes to the accounts for the year ended 31st. March 2022**

**(12) Analysis of prior year funds**

**Statement of Financial Activities [Including Income and Expenditure Account]  
for the year ended 31st. March 2021**

	Unrestricted Funds	Restricted Funds	Restated Total Funds	
	2021	2021	2021	2020
	£	£	£	£
<b>Income</b>				
Donations	55	1,655	1,710	34
Membership	5,130	42	5,172	7,237
Investment income	289	-	289	1,603
Training, refunds and other income	16,695	24,169	40,864	82,922
<b>Income from charitable activities</b>				
Grants and contracts	<u>305,166</u>	<u>32,859</u>	<u>338,025</u>	<u>339,358</u>
<b>Total Income</b>	<u>327,335</u>	<u>58,725</u>	<u>386,060</u>	<u>431,154</u>
<b>Expenditure</b>				
Charitable activities	341,734	79,968	421,702	439,002
Fund raising	<u>14,664</u>	<u>-</u>	<u>14,664</u>	<u>14,268</u>
<b>Total Expenditure</b>	<u>356,398</u>	<u>79,968</u>	<u>436,366</u>	<u>453,270</u>
<b>Net income/[expenditure]</b>	(29,063)	(21,243)	(50,306)	(22,116)
<b>Reconciliation of funds</b>				
Transfers between reserves	9,156	(9,156)	-	-
<b>Total funds brought forward</b>	<u>186,104</u>	<u>264,000</u>	<u>450,104</u>	<u>446,803</u>
<b>Total funds carried forward</b>	<u>166,197</u>	<u>233,601</u>	<u>399,798</u>	<u>424,687</u>

**(13) Prior year adjustment**

The prior year comparatives have been restated to account for an incorrectly identified Debtor. The debtor was shown as outstanding at the end of the March 2021 as it was believed the income belonged to that period. However, it has since come to light that the income belonged to the first quarter of the 2022 financial year.

	Total
	£
Funds b/fwd prior to adjustment	425,215
Debtor reduction	(25,417)
Funds b/fwd after prior year adjustment	<u>399,798</u>