

REGISTERED COMPANY NUMBER: 04463732 (England and Wales)
REGISTERED CHARITY NUMBER: 1092921

**Trustees' Report and
Unaudited Financial Statements for the Year Ended
31 December 2017
for
THE BRISTOL CHILDREN'S HELP SOCIETY**



THE BRISTOL CHILDREN'S HELP SOCIETY

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FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2017. The trustees have adopted the provisions of 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 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The primary objective is to provide premises, at highly subsidised rates, that will assist childcare organisations in the provision of educational and respite breaks for children from financially and emotionally deprived backgrounds. This benefits young people by developing their self-confidence and social skills alongside practical life skills. We welcome all young people and we believe that this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our young people and volunteers.

Achievements and performance

During the year we achieved a considerable increase in the amount of written feedback received from the:

- organisations that brought children to Barton;
- children themselves;
- parents of children who attended.

The feedback from each of these groups was very positive, with a number instancing very specific benefits to individual children.

This information enables us to continually evaluate and where necessary introduce change that will prove beneficial for both the children and their carers.

A number of the most disadvantaged children, who attended the free Society weeks in the early part of the year and showed a marked improvement in self-esteem and behaviour patterns, were invited back for a second break in the autumn.

Further improvements have been made in the provision of on-site outdoor activity equipment.

Due to the improved facilities at Barton we are now working more closely with groups who require a higher carer to child ratio (in some instances, such as Autism groups, the ratio is 1:1) and community groups who bring children and their parents to Barton. This means that we are achieving our charitable objectives of supporting the most disadvantaged children in Society, but also results in us not being able to have as many children on site at any one time. The number of children for 2017 was 3,292 (2016: 2,792).

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund raising. It is estimated that over 10,080 (2016: 10,080) volunteer hours were provided during the year. If this is conservatively valued at £8.25 (2016: £8.00) an hour the volunteer effort amounts to £83,160 (2016: £80,640).

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report FOR THE YEAR ENDED 31 DECEMBER 2017

FINANCIAL REVIEW

Financial position

Income

Revenue from subsidised lets during the year was £135,712 (2016: £116,481)

Expenditure

Expenditure on direct charitable activities during the year was £256,341 (2016: £278,768)

Fundraising accounted for £13,837 (2016: £12,144) of our total spend. This includes costs associated with fund raising events we have organised.

Investment policy and objectives

Under the memorandum and articles of association the charity has the power to invest in any way the trustees wish subject to any consents or restrictions that may be required by law.

Reserves policy

The charity has a policy of holding, at the end of each financial year, sufficient free funds to finance the projected net normal running costs for the next twelve months. As at 31 December 2017 the charity had free reserves of £300,968 (2016 - £344,090).

This reflects the need to have sufficient funds to meet respite and educational breaks already committed to for the following year and guard against unforeseen events, for example, an outbreak of Foot and Mouth disease.

Funds donated for, or designated for, specific use are held in addition to the normal running costs reserve.

Restricted funds are not released for use and projects are not started until all of the funds required for that specific purpose have been raised.

FUTURE PLANS

Plans for future periods

The Society has a rolling five year business plan.

Key elements of the plan are to:

- increase the number of children using the centre;
- improve our fundraising strategy through closer alliance with local firms and businesses; and
- improve use of social media and the internet to publicise our activities and attract support.

Independent examiner

Geoffrey Speirs of Haines Watts Bristol Limited has been appointed as independent examiner for the ensuing year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed on the basis of qualification and experience relevant to the charity's operations.

Induction and training of new trustees

The trustees undertake appropriate induction and training in order to understand the particular way the charity operates and to keep up-to-date with the regulatory changes that affect the charity.

THE BRISTOL CHILDREN'S HELP SOCIETY

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04463732 (England and Wales)

Registered Charity number

1092921

Registered office

Barton Camp

Barton

Winscombe

Bristol

BS25 1DY

Trustees

D Butler

P J Evans

W P George

B Hall

R D Hollis

T A Hood

A R Hurditch

N R Hyde

A Osborne

T J Wilson

D B M Worthington

Company Secretary

Ovalsec Limited

Independent examiner

Geoffrey Speirs FCA

ICAEW

Haines Watts

Chartered Accountants

Bath House

6-8 Bath Street

Bristol

BS1 6HL

Solicitors

Osborne Clarke

2 Temple Back East

Temple Quay

Bristol

BS1 6EG

Bankers

National Westminster Bank Plc

PO Box 238

32 Corn Street

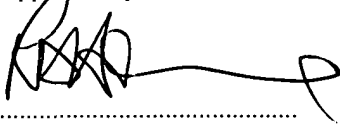
BS99 7UG

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

THE BRISTOL CHILDREN'S HELP SOCIETY

**Trustees' Report
FOR THE YEAR ENDED 31 DECEMBER 2017**

Approved by order of the board of trustees on 23 May 2018 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'R D Hollis', written over a dotted line.

R D Hollis - Trustee

**Independent Examiner's Report to the Trustees of
The Bristol Children's Help Society**

Independent examiner's report to the trustees of The Bristol Children's Help Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2017.

Responsibilities and basis of report

As the charity's 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 charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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:

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.



Geoffrey Speirs FCA
ICAEW
Haines Watts
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Date: 22 June 2018

THE BRISTOL CHILDREN'S HELP SOCIETY

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2017**

		Unrestricted funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		60,715	58,000	118,715	291,459
Charitable activities	4				
Provision of premises		135,712	-	135,712	116,481
Other trading activities	2	3,346	-	3,346	3,230
Investment income	3	67	-	67	392
Total		199,840	58,000	257,840	411,562
EXPENDITURE ON					
Raising funds		13,837	-	13,837	12,144
Charitable activities	5				
Provision of premises		256,851	-	256,851	278,768
Total		270,688	-	270,688	290,912
NET INCOME/(EXPENDITURE)		(70,848)	58,000	(12,848)	120,650
RECONCILIATION OF FUNDS					
Total funds brought forward		494,757	721,067	1,215,824	1,095,174
TOTAL FUNDS CARRIED FORWARD		423,909	779,067	1,202,976	1,215,824

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY

**Balance Sheet
AT 31 DECEMBER 2017**

	Not es	Unrestricted funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
FIXED ASSETS					
Tangible assets	12	122,941	649,917	772,858	800,584
CURRENT ASSETS					
Debtors	13	4,833	-	4,833	7,181
Cash at bank		<u>323,850</u>	<u>129,150</u>	<u>453,000</u>	<u>436,686</u>
		328,683	129,150	457,833	443,867
CREDITORS					
Amounts falling due within one year	14	(27,715)	-	(27,715)	(28,627)
NET CURRENT ASSETS		<u>300,968</u>	<u>129,150</u>	<u>430,118</u>	<u>415,240</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>423,909</u>	<u>779,067</u>	<u>1,202,976</u>	<u>1,215,824</u>
NET ASSETS		<u>423,909</u>	<u>779,067</u>	<u>1,202,976</u>	<u>1,215,824</u>
FUNDS	15				
Unrestricted funds				423,909	494,757
Restricted funds				<u>779,067</u>	<u>721,067</u>
TOTAL FUNDS				<u>1,202,976</u>	<u>1,215,824</u>

The notes form part of these financial statements

THE BRISTOL CHILDREN'S HELP SOCIETY

**Balance Sheet - continued
AT 31 DECEMBER 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 23 May 2018 and were signed on its behalf by:



.....
R D Hollis -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Assets under construction	- Not depreciated

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE BRISTOL CHILDREN'S HELP SOCIETY

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES - continued

Donated goods, facilities and services

The value of services provided by volunteers is not incorporated into the financial statements.

Where goods or service are provided to the charity as a donation that would normally be purchased from suppliers, the contributions are included in the financial statements as an estimate based on the value of the contribution.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial Instruments

The charity only has financial assets and 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.

2. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Energy feed-in tariffs	<u>3,346</u>	<u>3,230</u>

3. INVESTMENT INCOME

	2017	2016
	£	£
Bank interest receivable	<u>67</u>	<u>392</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2017	2016
		£	£
Holiday rents	Provision of premises	112,566	96,016
Provision of staffing	Provision of premises	<u>23,146</u>	<u>20,465</u>
		<u>135,712</u>	<u>116,481</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Support costs (See note 7)	Totals
	£	£	£
Provision of premises	<u>254,251</u>	<u>2,600</u>	<u>256,851</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2017**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2017 £	2016 £
Staff costs	13,291	13,093
Running costs	180,844	210,333
Camp costs	13,595	12,599
Depreciation	46,521	38,643
	<u>254,251</u>	<u>274,668</u>

7. SUPPORT COSTS

	Governance costs £
Provision of premises	<u>2,600</u>

Support costs, included in the above, are as follows:

Governance costs

	2017 Provision of premises £	2016 Total activities £
Examiner's remuneration for independent examination and accounts preparation	<u>2,600</u>	<u>4,100</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2017 £	2016 £
Accountancy fees	1,650	3,150
Independent examiners' fees	950	950
Depreciation - owned assets	<u>46,521</u>	<u>38,643</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2017**

10. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	13,291	13,077
Social security costs	-	16
	<u>13,291</u>	<u>13,093</u>

The average monthly number of employees during the year was as follows:

2017	2016
9	6

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	221,459	70,000	291,459
Charitable activities			
Provision of premises	116,481	-	116,481
Other trading activities	3,230	-	3,230
Investment income	392	-	392
Total	341,562	70,000	411,562
EXPENDITURE ON			
Raising funds	12,144	-	12,144
Charitable activities			
Provision of premises	278,768	-	278,768
Total	290,912	-	290,912
NET INCOME/(EXPENDITURE)	50,650	70,000	120,650
RECONCILIATION OF FUNDS			
Total funds brought forward	444,107	651,067	1,095,174
TOTAL FUNDS CARRIED FORWARD	<u>494,757</u>	<u>721,067</u>	<u>1,215,824</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2017**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Assets under construction £	Totals £
COST				
At 1 January 2017	862,402	272,964	15,790	1,151,156
Additions	-	-	18,795	18,795
At 31 December 2017	<u>862,402</u>	<u>272,964</u>	<u>34,585</u>	<u>1,169,951</u>
DEPRECIATION				
At 1 January 2017	236,958	113,614	-	350,572
Charge for year	<u>17,248</u>	<u>29,273</u>	-	<u>46,521</u>
At 31 December 2017	<u>254,206</u>	<u>142,887</u>	-	<u>397,093</u>
NET BOOK VALUE				
At 31 December 2017	<u>608,196</u>	<u>130,077</u>	<u>34,585</u>	<u>772,858</u>
At 31 December 2016	<u>625,444</u>	<u>159,350</u>	<u>15,790</u>	<u>800,584</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Gift aid debtor	3,577	3,552
VAT	211	2,584
Prepayments	<u>1,045</u>	<u>1,045</u>
	<u>4,833</u>	<u>7,181</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other creditors	1,341	-
Accruals and deferred income	<u>26,374</u>	<u>28,627</u>
	<u>27,715</u>	<u>28,627</u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2017**

15. MOVEMENT IN FUNDS

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted funds			
General fund	121,239	(70,848)	50,391
Designated Annual Running Costs	200,000	-	200,000
Designated Fixtures and Fittings	<u>173,518</u>	<u>-</u>	<u>173,518</u>
	494,757	(70,848)	423,909
Restricted funds			
Harvey Centre extension	71,150	58,000	129,150
Tangible Fixed Assets	<u>649,917</u>	<u>-</u>	<u>649,917</u>
	721,067	58,000	779,067
TOTAL FUNDS	<u><u>1,215,824</u></u>	<u><u>(12,848)</u></u>	<u><u>1,202,976</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,840	(270,688)	(70,848)
Restricted funds			
Harvey Centre extension	58,000	-	58,000
TOTAL FUNDS	<u><u>257,840</u></u>	<u><u>(270,688)</u></u>	<u><u>(12,848)</u></u>

THE BRISTOL CHILDREN'S HELP SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2017**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
Unrestricted Funds			
General fund	70,589	50,650	121,239
Designated Annual Running Costs	200,000	-	200,000
Designated Fixtures and Fittings	<u>173,518</u>	<u>-</u>	<u>173,518</u>
	444,107	50,650	494,757
Restricted Funds			
Harvey Centre extension	1,150	70,000	71,150
Tangible Fixed Assets	<u>649,917</u>	<u>-</u>	<u>649,917</u>
	651,067	70,000	721,067
TOTAL FUNDS	<u><u>1,095,174</u></u>	<u><u>120,650</u></u>	<u><u>1,215,824</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	341,562	(290,912)	50,650
Restricted funds			
Harvey Centre extension	70,000	-	70,000
TOTAL FUNDS	<u><u>411,562</u></u>	<u><u>(290,912)</u></u>	<u><u>120,650</u></u>

An appeal has been launched to fund the building of an extension to the Harvey Centre. Donations made specifically in relation to that appeal will be created to this fund. The extension is intended to improve the accommodation and facilities available to visitors who use the Harvey Centre.

The Fixed Asset restricted fund reflects the net book value of the property capitalised.

The Annual Running Costs designated fund has been established to provide a contingency to cover the costs of the facility in the event of an unforeseen event.

The Fixtures and Fittings designated fund has been established to cover future depreciation charges on fixtures and fittings.

16. CAPITAL COMMITMENTS

At the year end, there was an estimated commitment of £290,000 in relation to the completion and fit-out of the Harvey Centre.

17. RELATED PARTY DISCLOSURES

During the year, AR Hurditch, who is also a trustee, was paid in his capacity as overseeing the maintenance and running of the site a total of £23,250 (2016 - £25,125).

There were no further related party transactions in the year.

18. COMPANY LIMITED BY GUARANTEE

The charity is a private company limited by guarantee having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute £1 towards the costs of dissolution and liabilities incurred by the charity in the event of the company being wound up.