

Charity Registration No. 1131877

**ST BARNABAS PRE-SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**

ST BARNABAS PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

F Graham-Brown
S Pike
H Sturtivant
S Matthews

Manager

Ms Tracey Tilbury

Charity number

1131877

Principal address

St Barnabas Church Hall
Queens Square
Adeyfield
Hemel Hempstead
HP2 4HY

Independent examiner

John Wilson FCA ATII
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

ST BARNABAS PRE-SCHOOL

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ST BARNABAS PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2016

The trustees present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting for Smaller Entities published on 16 July 2014, the Financial Reporting for Smaller Entities (FRSSE)".

Objectives and activities

The charity's objects are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The policies adopted in furtherance of these objects are set out in a Parent Welcome Pack that all parents receive when their child starts at the Pre-School

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and they are supported in these matters by advice from the Pre-School Learning Alliance.

During the period the Pre-School provided classes for children aged 2 years to 5 years. The Pre-school provides a wide range of planned adult and child led activities to enhance the children's development in all areas. The pre-school provides a safe and stimulating environment where all children are supported and encouraged to reach their full potential.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ST BARNABAS PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Achievements and performance

During the financial year, we started with 16 members of staff. In August, the senior practitioner resigned. This enabled us to restructure the senior roles. The colleague in charge downstairs in the main room would be Senior Practitioner and the colleague in charge upstairs would be Room Leader. The Senior Practitioner takes on more responsibility and is ultimately more senior to the room leader. The new room leader for upstairs was successfully appointed to an existing member of staff. Our apprentice was then offered full time hours. In April, another colleague resigned to move to a job closer to home.

The pre-school was again very busy. By January 2016 the upstairs room reopened on a Thursday and Friday afternoon with about 80 children on file.

Herts Quality Standards was reviewed in August 2015 and the status was achieved again for the year. This would be the last time they do so. A new scheme will be available next year.

All safeguarding training and food hygiene training was up to date. All DBS certificates were up to date. 7 staff are paediatric first aid trained.

Staff attended various training courses throughout the year. All staff attended Hertfordshire STEPS behaviour training. This training was free and STEPS is now followed in most Hertfordshire schools. 2 colleagues attended Generic back care training. Various SENCO clusters were attended.

The Manager and Deputy attended WRAP training. Information about the PREVENT Duty. This information was escalated to the team and a new policy was put in place. The Manager and Deputy also had refresher training for Designated safeguarding person.

We continued with parent's evenings (instead of open evenings) and these have been successful.

We raised £920 for our sponsored walkathon and £110 for photographs. This money was used to buy new resources for the children and to pay for the leavers disco.

This year Early Years Pupil Premium was introduced. We had several children who received it but it was difficult to use the money wisely as we were not informed until about 6 weeks before the end of term. Therefore we did a summer activity day where we invited all the children who receive EYPP and private paying children were invited. The day was a success with a beach created in the garden. Throughout the year we were then able to spend the EYPP to support each child individually (resources, one to one, lunch clubs etc.)

We also introduced uniform in September 2015 which has been hugely popular. Uniform is not compulsory. It is ordered through school with Peter Splvey. Jumpers are £8.50 and polo shirts £7.00. These prices include a 50p admin fee each.

In July 2015 we did our second Leavers Disco and paid a DJ to do it for us. It was good fun but we have decided not to pay out for a disco again. A colleague has volunteered to do the disco instead.

Financial review

During the period the charity reported a surplus of £11,413 (2015: surplus £18,968). The results are in line with the Trustees expectations and will allow the charity to continually review it's resources and add to them as necessary.

The pre-school has operated at near full capacity and has therefore been able to maximise the income it receives from all sources, along with running a summer club whilst ensuring that proper financial control is maintained over the pre-school expenditure.

The Trustees commission an independent accountant to manage the accounting system and to provide monthly reports and financial advice.

ST BARNABAS PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

The charity has achieved this objective such that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Trustees consider the reserves to be at the right level and intend to maintain the status quo.

Structure, governance and management

The charity was established with a constitution based on that recommended by the Pre-School Learning Alliance on 30th June 2009.

The trustees who served during the year were:

F Graham-Brown

S Pike

H Sturtivant

S Matthews

S Mayes

(Resigned 3 April 2015)

Trustees were recruited from the local church (host of the Pre-School) and parents of children who attend the Pre-School; the Chair was recruited separately by invitation.

The trustees employ a manager who has a deputy as well as two senior practitioners as well as the necessary number of staff.

There are no related parties.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks including financial management systems and educational systems as required by Ofsted; one of the trustees takes responsibility for supporting the manager on related educational matters.

On behalf of the board of trustees


S Pike
Trustee

Dated: 4 October 2016

ST BARNABAS PRE-SCHOOL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

ST BARNABAS PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST BARNABAS PRE-SCHOOL

I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



John Wilson FCA ATII

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 4 October 2016

ST BARNABAS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds £	Designated funds £	Total 2016 £	Total 2015 £
Income					
Donations and legacies	2	473	-	473	404
Incoming resources from charitable activities	3	146,038	-	146,038	149,574
Other incoming resources	4	1,500	-	1,500	-
Total income		148,011	-	148,011	149,978
Expenditure					
Expenditure on charitable activities					
Pre-school expenditure		136,598	-	136,598	131,010
Total expenditure		136,598	-	136,598	131,010
Net income for the year		11,413	-	11,413	18,968
Total funds brought forward		59,249	61,116	120,365	101,397
Total funds carried forward		70,662	61,116	131,778	120,365

ST BARNABAS PRE-SCHOOL

BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
Current assets					
Debtors	8	130		290	
Cash at bank and in hand		134,886		121,851	
		<u>135,016</u>		<u>122,141</u>	
Creditors: amounts falling due within one year	9	(3,238)		(1,776)	
Total assets less current liabilities			<u>131,778</u>		<u>120,365</u>
Income funds					
Unrestricted funds:					
Designated funds			61,116		61,116
Other charitable funds			70,662		59,249
			<u>131,778</u>		<u>120,365</u>

The accounts were approved by the Trustees on 4 October 2016


S Pike
Trustee

ST BARNABAS PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities" Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting for Smaller Entities published on 16 July 2014, the Financial Reporting for Smaller Entities (FRSSE) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The accounts 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 applying "Accounting and Reporting by Charities" Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting for Smaller Entities published on 16 July 2014, the Financial Reporting for Smaller Entities (FRSSE) rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants received are accounted for in the period of receipt. Grant income is received in respect of the core activities of the charity and disclosed within core activities.

The charity's policy in relation to core activity income is to recognise this income on a receivable basis.

1.3 Resources expended

All expenditures are included in the Statement of Financial Activities on an accrual basis, inclusive of VAT.

1.4 Accumulated funds

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

ST BARNABAS PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and legacies

	2016 £	2015 £
Donations and gifts	473	404

3 Incoming resources from charitable activities

	2016 £	2015 £
Pre-school fees and charges	146,038	149,574

4 Other incoming resources

	2016 £	2015 £
Other income	1,500	-

ST BARNABAS PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

5 Activities undertaken directly

	2016	2015
	£	£
Other costs relating to Pre-school expenditure comprise:		
Training & recruitment	826	831
Rent	16,165	15,908
Office costs	-	1,010
Equipment	3,919	4,140
Travel	330	1,058
Petty cash and subscriptions	2,612	2,526
Bank charges	-	(34)
General expenses	931	-
Governance costs	2,175	2,115
	<u>26,958</u>	<u>27,554</u>

Governance costs comprise independent examiner's fees and legal costs.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2016	2015
	Number	Number
Direct Charitable	<u>17</u>	<u>18</u>
Employment costs		
	2016	2015
	£	£
Wages and salaries	108,972	100,527
Social security costs	642	2,929
Other pension costs	26	-
	<u>109,640</u>	<u>103,456</u>

There were no employees whose annual remuneration was £60,000 or more.

ST BARNABAS PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

8 Debtors	2016	2015
	£	£
Other debtors	130	290
	<u> </u>	<u> </u>

9 Creditors: amounts falling due within one year	2016	2015
	£	£
Taxes and social security costs	1,415	-
Other creditors	47	-
Accruals	1,776	1,776
	<u> </u>	<u> </u>
	3,238	1,776
	<u> </u>	<u> </u>

10 Pension and other post-retirement benefit commitments		
Defined contribution		
	2016	2015
	£	£
Contributions payable by the company for the year	26	-
	<u> </u>	<u> </u>

11 Analysis of net assets between funds	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances at 31 March 2016 are represented by:			
Current assets	73,900	61,116	135,016
Creditors: amounts falling due within one year	(3,238)	-	(3,238)
	<u> </u>	<u> </u>	<u> </u>
	70,662	61,116	131,778
	<u> </u>	<u> </u>	<u> </u>