

THE BARNA-BUS PRE SCHOOL
TRUSTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2018



THE BARNA-BUS PRE SCHOOL

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THE BARNA-BUS PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION *FOR THE YEAR ENDED 31 AUGUST 2018*

Trustees	Mrs Fiona Harvey (Chair) Miss P Anderson Mrs R Bar-Clarke (resigned November 2018) Miss L Donnelly Miss S Kings (resigned November 2018) Ms E Mazur (resigned November 2018) Mr J Pollatas (resigned November 2017)
Charity registered number	1139360
Principal office	St Barnabas Church Quarry Road Tunbridge Wells Kent TN1 2EY
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

THE BARNA-BUS PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2018

The Trustees present their annual report together with the financial statements of The Barna-Bus Pre School (the charity) for the year ended 31 August 2018. The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and 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) (Charities SORP (FRS 102)). The Legal and Administrative information on page 1 forms part of this report.

Structure, governance and management

Constitution

The Barna-Bus Pre School originally operated under the umbrella of the Church of England. Under a constitution adopted on 12 October 2010 and following its registration as a charity on 19 December 2010, from 1 January 2011 the Pre School commenced as a separate entity with Free Early Education Entitlement funds and a donation from the Parish Church of St Barnabas in Tunbridge Wells, Kent.

Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Objectives and activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objectives of the charity are to provide flexible, high quality, sessional pre-school education for 2 to 4 year olds in the St Barnabas area of Tunbridge Wells, Kent.

Activities for achieving objectives

The Barna-Bus Pre School offers an indoor and outdoor learning environment which covers all areas of learning and development as set out in the Statutory Framework for the Early Years Foundation Stage (EYFS) which sets the standard for learning and development and care for children 0 to 5 years 2017.

Achievements and performance

The academic year started with 45 children, 11 of which had taken up free education for two year olds, 30 children were in receipt of free entitlement for three and four year olds, four children were not yet eligible for funding and five others paid fees for additional hours. The academic year ended with 52 children in total.

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We increased our opening hours by one hour a day for the four days we are open to accommodate an early riser breakfast club offered to all children attending the pre-school. Free entitlement funding can be used to pay for this additional hour.

30 hours Free Education

The aforementioned additional hour meant we could now offer a full 28 hours a week which encouraged those who were eligible to 30 hours funding to use additional hours. Across the year 8 children were covered by the additional funding.

Training

The majority of the training we have undertaken has been a requirement under the Statutory Framework such as safeguarding and first aid. The Barna-Bus Pre-School is a member of the DoTW Collaboration, a group of nurseries and pre-schools in the local area who have been fortunate to receive a sum of money to train staff in each of the 21 member settings. This has meant we are able to continue to meet our statutory requirements.

Other training has been outsourced such as Makaton, a form of signing to support speech and language development for all children, updating training for the setting's SENCO (Special Educational Needs and Disabilities Co-ordinator) and in house training during valuable Team Meetings held away from the pre-school premises. This enables the team to be reflecting in its practice and support children in their learning and development in an informed and professional way.

Staff

The staff team has remained constant throughout the year and despite the need for support for children with special or additional needs we have maintained the required ratios of adult to child in order to keep costs to a manageable level.

Staff supervisions and appraisals were carried out to support staff in their development, safeguarding children and target-setting for their own performance. This has also helped to identify training needs and areas for improvement.

We have offered two students work experience placements.

Activities

We have continued to include "Singing with Ellie" and "Ball Skills with Dave" once a week. These are both popular and provide a great benefit to all children across all areas of learning and development.

This year Early Talk Boost has been run for three separate groups of children whose communication skills have needed support. Each group of children are assessed prior to entering the group and the parents/carers are involved in their learning during an eight week period covering three sessions a week. Results have been positive and seen children progress in their communication skills.

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We have undertaken a range of local walks and explored the local parks enjoying the natural environment. Parents and carers have supported us during these outings. We have all enjoyed the fresh air, wildlife and the seasonal changes.

We took part in a Baby Ballet session which captured the imagination of many of the children who enjoyed trying new movements and listening to gentle dance music. We hope to be able to include this in future offers of interesting and varied activities.

Once again, our Christmas Presentation to parents and carers this year was held in the hall and the children sang beautifully. Again, we had to supply more chairs and make more room for the amount of people that came. There was not a dry eye in the hall!!

Transitions

32 children left us this year to start Reception class. We undertook very careful transitions with the relevant schools through two way visits, phone calls and detailed paperwork. By working in partnership with the parents and the schools all relevant information was passed on for all children.

Financial

The rental agreement for the hire of the hall was reviewed by the landlord, St Barnabas Church PCC, in the previous financial year, with a request for an overall rental increase of 107%. The Barna-Bus Pre-School Committee await further correspondence from the landlord following discussions earlier in the year. No further action has been taken.

Kent County Council increased hourly funding rates for three and four year olds from £3.96 to £4.00 with no change to funding for eligible two year olds. Funding for eligible three and four years olds who receive additional funding under 30 hours Education funding is also £4.00 per hour. These figures will remain unchanged for at least two years.

SEND (Special Education Needs and Disability)

As the year progressed a number of children have been identified as requiring intervention to support their learning and development. The paperwork, meetings, observation, monitoring and assessments take up considerable time for the pre-school SENCO in order to meet the needs of the children who require additional interventions. We continue to work closely with the Specialist Teaching Service in Kent.

10 Year Celebration

8th May 2008 was the first day The Barna-Bus Pre-School opened its doors to the local community. On 8th May 2019 we celebrated a successful ten years in the sunshine at the Church Hall where we have been based since the beginning. The Mayor of Tunbridge Wells attended and enthusiastically met the children, families and staff past and present. Father John from St Barnabas Church and Teresa Anderson, retired Headteacher from St Barnabas CEP School who was responsible for the pre-school inception came too. It was a very special afternoon and a plaque was unveiled to mark the anniversary. We raised £155.39 towards resources for the pre-school.

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Leaver's Trip

This year we chose a trip to a local zoo and play park called Drucilla's for those children and their parents who were leaving pre-school in July 2018. The trip was very successful. We travelled by double decker bus which was great fun. Not only was the weather beautiful enabling the children to benefit from every activity on offer, including the water fountains, but everything at the park was fascinating, well laid out and a real treat for our soon to be Primary School children.

Leaver's Day/Toddle Around the Lake

On the last day of the term we all met at a beautiful park in Tunbridge Wells called Dunorlan which is set around a large lake. We took this opportunity to fund raise so the children asked for sponsorship from friends and family to support them in a "Toddle around the Lake". The warm weather meant that we had a gentle stroll rather than a brisk walk, but we enjoyed the scenery and made a statement by wearing our Barnabus Hi-Vis vests. We raised a sum of £153.

Committee and Trustees

The Committee was well supported this year. A new Chairperson was appointed at the Annual General Meeting in November 2018. However, there have been resignations from those parents whose children had left in July 2018. Once again, we are looking to appoint more trustees from existing and new parents across the year.

Financial review

During the year under review the charity made a deficit of £5,678 compared with a surplus of £4,293 in the previous financial period.

Reserves policy

The charity's unrestricted reserves at 31 August 2018 were £16,074 (2017: £21,742). The trustees consider that the charity needs to hold sufficient reserves to meet its running costs for 3 months which is estimated to be £33,000. The trustees are working towards meeting this target.

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements 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 period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2018

- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. 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.

This report was approved by the Trustees on 21 June 2019 and signed on their behalf by:

Miss P Anderson
Trustee

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INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of The Barna-Bus Pre School

I report to the trustees on my examination of the accounts of The Barna-Bus Pre School ('the Charity') for the year ended 31 August 2018.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 25 June 2019

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2018

	Note	2018 £	2017 £
Income from:			
Donations		-	458
Charitable activities			
Fees, Local Authority funding and after-school clubs		118,066	106,460
Other trading activities			
Fundraising events and uniform sales		600	374
Investments			
Bank interest receivable		3	1
		<u>118,669</u>	<u>107,293</u>
Expenditure on:			
Charitable activities	2	124,347	103,000
Net (expenditure)/income and net movement in funds		(5,678)	4,293
Total funds brought forward		21,752	17,459
Total funds carried forward		<u><u>16,074</u></u>	<u><u>21,752</u></u>

There were no restricted or endowment funds in the current or preceding period.

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BALANCE SHEET

AS AT 31 AUGUST 2018

			2018		2017
	Note	£	£	£	£
Current assets:					
Debtors	4	1,799		3,228	
Cash at bank and in hand		16,629		19,495	
		<u>18,428</u>		<u>22,723</u>	
Creditors: amounts falling due within one year	5	<u>(2,354)</u>		<u>(971)</u>	
Net current assets			16,074		21,752
Total net assets			<u>16,074</u>		<u>21,752</u>
The funds of the charity:					
Unrestricted funds			16,074		21,752
			<u>16,074</u>		<u>21,752</u>

Approved by the Board of Trustees on 21 June 2019 and signed on their behalf by:

Miss P Anderson
Trustee

THE BARNA-BUS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2018

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: 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) (effective 1 January 2015) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in pounds sterling and rounded to the nearest pound.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and therefore the going concern basis of accounting continues to be adopted.

There are no significant areas of judgement or estimation uncertainty.

1.2 Income

Income in relation to fees and Local Authority funding is recognised in the period in which the places for which the fees are charged or the funding is received are attended by the children.

Donations are recognised when the charity has entitlement to the funds, the receipt is probable and the amount can be reliably measured. This is usually on receipt.

Income from uniform sales is recognised when title of the goods transfers to the purchaser. Income from fundraising events is recognised when the event takes place.

1.3 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 settlement will be required and the amount required to settle the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included. Expenditure is classified under headings that aggregate all costs related to that category.

Support and governance costs have been allocated to the charity's one charitable activity.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2018

1 Accounting policies (continued)

1.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.6 Status

The Barna-Bus Pre-School is an unincorporated charitable organisation registered with the Charity Commission in England and Wales. Its registered address is St Barnabus Church, Quarry Road, Tunbridge Wells, Kent, TN1 2EY.

2 Expenditure on charitable activities

	2018	2017
	£	£
<i>Activity: Pre-school education</i>		
Staff costs (see note 3)	90,282	75,293
Equipment and resources	15,506	8,876
Hire of hall	7,476	7,476
Ofsted registration	50	50
<i>Support costs:</i>		
Administration	3,474	4,677
Advertising	575	455
Telephone	984	1,220
Utilities	1,887	1,768
Insurance	1,143	1,109
Payroll services	1,590	1,140
<i>Governance:</i>		
Independent examiner's fees:		
Independent examination	1,380	936
	<hr/>	<hr/>
	124,347	103,000
	<hr/>	<hr/>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2018

3 Staff costs and remuneration of key management personnel

	2018 £	2017 £
Wages and salaries	89,812	75,118
Employer's National Insurance	-	-
Employers Pension cost	470	175
	<u>90,282</u>	<u>75,293</u>

The average number of employees on a headcount basis was 12 (2017: 12). No employee received employee benefits in excess of £60,000 (2017: Nil).

The key management personnel are considered to be the trustees. During the year, no trustees received any remuneration or benefits nor were reimbursed for any expenses in their capacity as trustees (2017: Nil). Miss P Anderson, a trustee, was remunerated for her role as a teacher in the pre-school. Her aggregate remuneration, including employer's National Insurance was £17,551 (2017: £20,044).

4 Debtors

	2018 £	2017 £
Fees receivable	1,049	275
Taxation and social security	-	2,403
Other debtors	750	550
	<u>1,799</u>	<u>3,228</u>

5 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	574	-
Taxation and social security	400	-
Accruals	1,380	936
Other creditors	-	35
	<u>2,354</u>	<u>971</u>

6 Related partner transactions

During the year the charity paid £260 for maintenance work to David Nicholls, a close family member of Pippa Anderson, trustee.